

3 1761 11633669 4



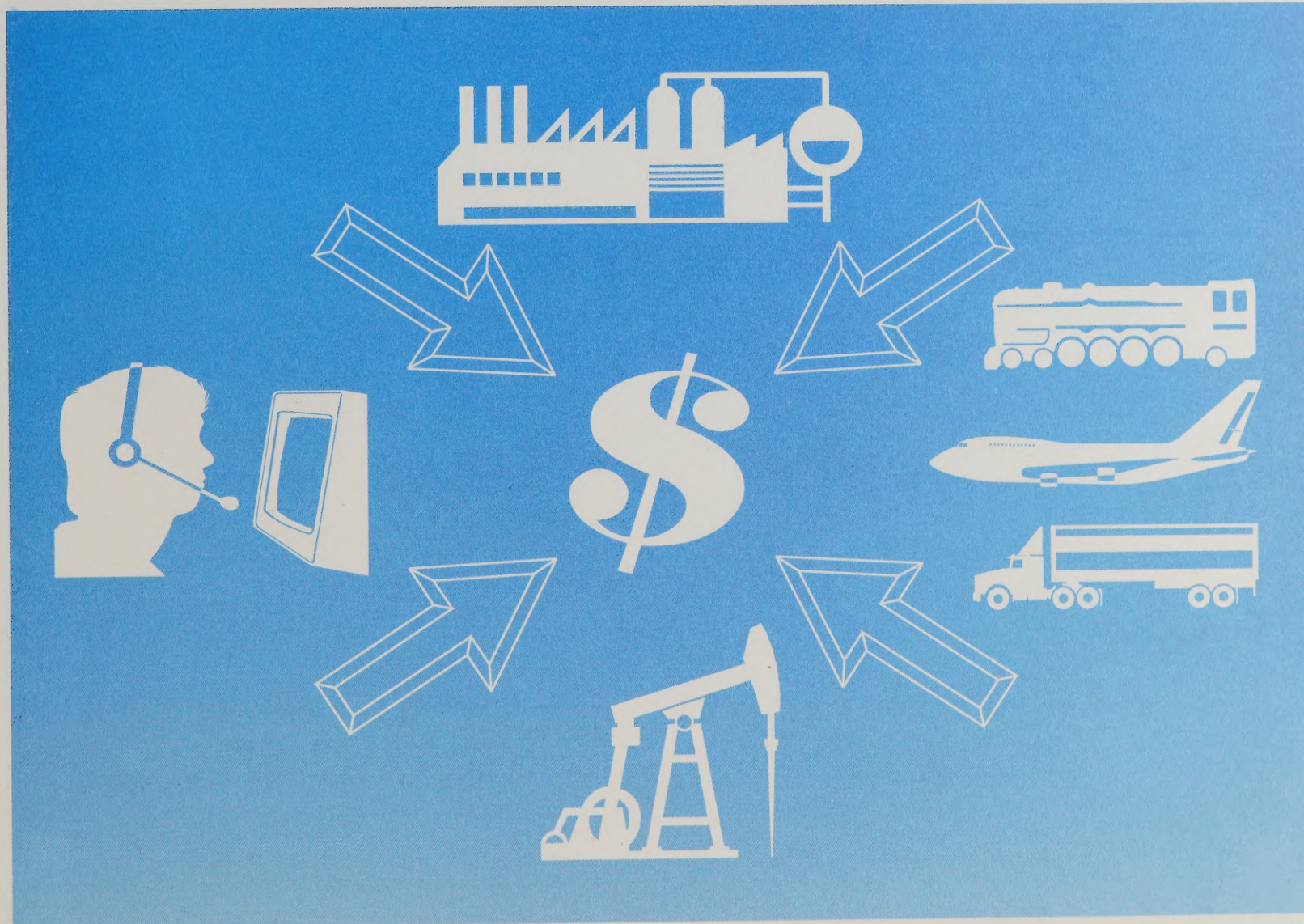
Catalogue no. 61F0060XPE

Government  
Publications

# Financial Performance Indicator For Canadian Business

## VOLUME 3: SMALL AND MEDIUM FIRMS

Principal financial ratios by detailed industries  
(4 Digit SIC-E)



Statistics  
Canada

Statistique  
Canada

Canada





Digitized by the Internet Archive  
in 2023 with funding from  
University of Toronto

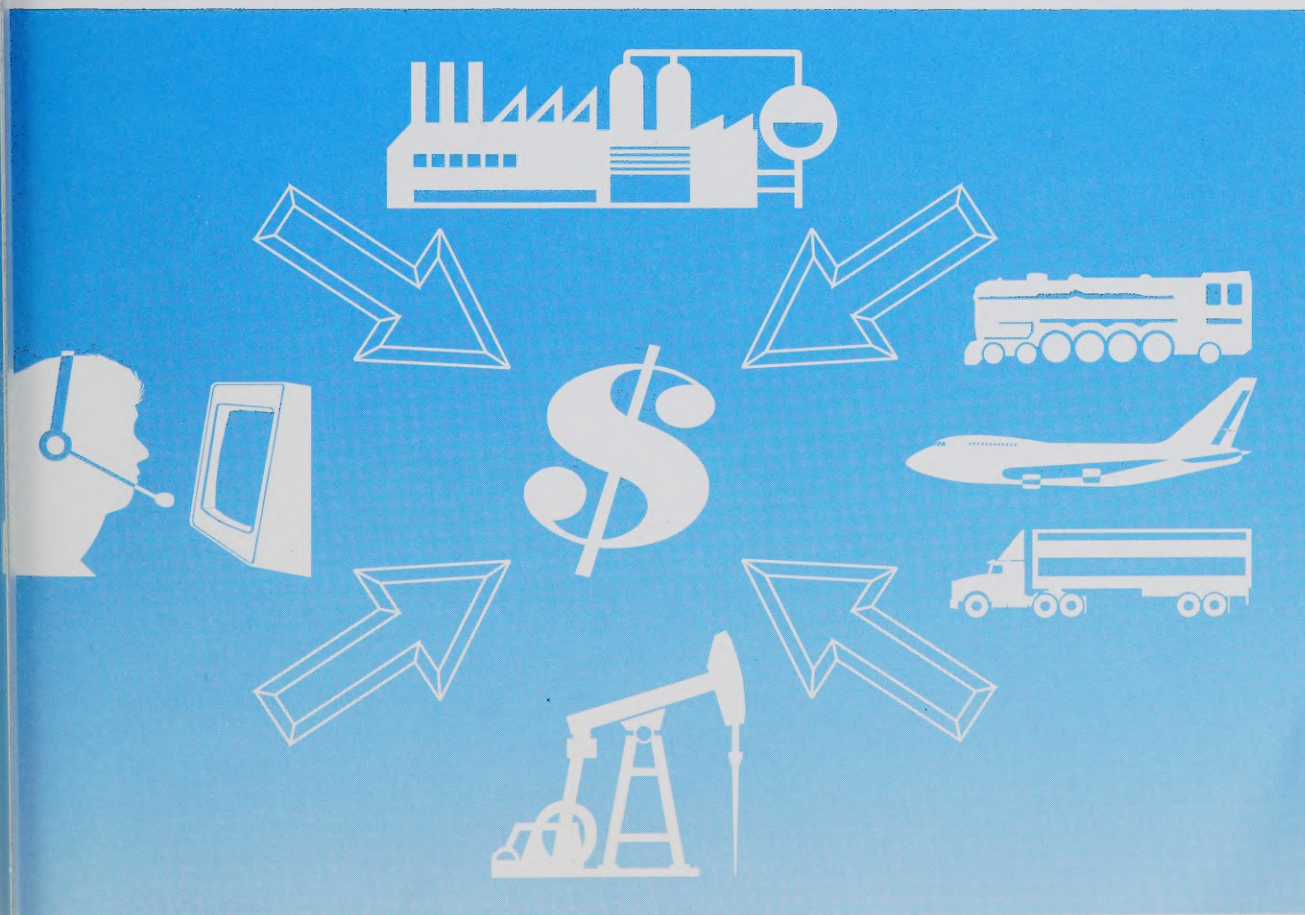
<https://archive.org/details/31761116336694>

# Financial Performance Indicators For Canadian Business

## **VOLUME 3: SMALL AND MEDIUM FIRMS**

*Principal Financial Ratios by Detailed Industries  
(4 digit SIC-E)*

**1993, 1994 and 1995 Reference Years**





300

1992



1984-1985	1986-1987
1987-1988	1988-1989
1989-1990	1990-1991
1991-1992	1992-1993
1993-1994	1994-1995
1995-1996	1996-1997
1997-1998	1998-1999
1999-2000	2000-2001
2001-2002	2002-2003
2003-2004	2004-2005
2005-2006	2006-2007
2007-2008	2008-2009
2009-2010	2010-2011
2011-2012	2012-2013
2013-2014	2014-2015
2015-2016	2016-2017
2017-2018	2018-2019
2019-2020	2020-2021
2021-2022	2022-2023
2023-2024	2024-2025
2025-2026	2026-2027
2027-2028	2028-2029
2029-2030	2030-2031
2031-2032	2032-2033
2033-2034	2034-2035
2035-2036	2036-2037
2037-2038	2038-2039
2039-2040	2040-2041
2041-2042	2042-2043
2043-2044	2044-2045
2045-2046	2046-2047
2047-2048	2048-2049
2049-2050	2050-2051
2051-2052	2052-2053
2053-2054	2054-2055
2055-2056	2056-2057
2057-2058	2058-2059
2059-2060	2060-2061
2061-2062	2062-2063
2063-2064	2064-2065
2065-2066	2066-2067
2067-2068	2068-2069
2069-2070	2070-2071
2071-2072	2072-2073
2073-2074	2074-2075
2075-2076	2076-2077
2077-2078	2078-2079
2079-2080	2080-2081
2081-2082	2082-2083
2083-2084	2084-2085
2085-2086	2086-2087
2087-2088	2088-2089
2089-2090	2090-2091
2091-2092	2092-2093
2093-2094	2094-2095
2095-2096	2096-2097
2097-2098	2098-2099
2099-2100	2100-2101
2101-2102	2102-2103
2103-2104	2104-2105
2105-2106	2106-2107
2107-2108	2108-2109
2109-2110	2110-2111
2111-2112	2112-2113
2113-2114	2114-2115
2115-2116	2116-2117
2117-2118	2118-2119
2119-2120	2120-2121
2121-2122	2122-2123
2123-2124	2124-2125
2125-2126	2126-2127
2127-2128	2128-2129
2129-2130	2130-2131
2131-2132	2132-2133
2133-2134	2134-2135
2135-2136	2136-2137
2137-2138	2138-2139
2139-2140	2140-2141
2141-2142	2142-2143
2143-2144	2144-2145
2145-2146	2146-2147
2147-2148	2148-2149
2149-2150	2150-2151
2151-2152	2152-2153
2153-2154	2154-2155
2155-2156	2156-2157
2157-2158	2158-2159
2159-2160	2160-2161
2161-2162	2162-2163
2163-2164	2164-2165
2165-2166	2166-2167
2167-2168	2168-2169
2169-2170	2170-2171
2171-2172	2172-2173
2173-2174	2174-2175
2175-2176	2176-2177
2177-2178	2178-2179
2179-2180	2180-2181
2181-2182	2182-2183
2183-2184	2184-2185
2185-2186	2186-2187
2187-2188	2188-2189
2189-2190	2190-2191
2191-2192	2192-2193
2193-2194	2194-2195
2195-2196	2196-2197
2197-2198	2198-2199
2199-2200	2200-2201
2201-2202	2202-2203
2203-2204	2204-2205
2205-2206	

302 312/104 13

... ..  
... ..  
... ..  
... ..  
... ..  
... ..

10/10/10

44-38861-1001

2-10-1962

439

10

1940-1941

1. The first step is to identify the problem or question that needs to be answered. This involves understanding the context and the specific requirements of the task.





Statistics Canada  
Industrial Organization and  
Finance Division

# ***Financial Performance Indicators for Canadian Business***

## **VOLUME 3: SMALL AND MEDIUM FIRMS**

*Principal Financial Ratios by Detailed Industries  
(4 digit SIC-E)  
1993, 1994 and 1995 Reference Years*

Published by authority of the Minister  
responsible for Statistics Canada

© Minister of Industry, 1996

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means, electronic, mechanical, photocopying, recording or otherwise without prior written permission from Licence Services, Marketing Division, Statistics Canada, Ottawa, Ontario, Canada K1A 0T6.

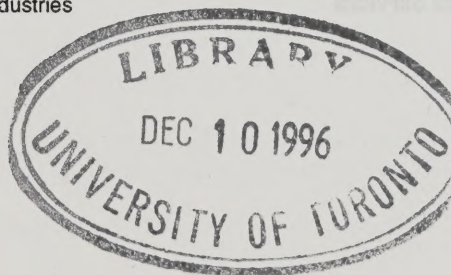
October 1996

Price: \$210.00 (Volume 3: Small and Medium Firms - all industries)  
\$50.00 each for individual industries

Catalogue 61F0060XPE

ISSN

Ottawa



---

### **Note of Appreciation**

*Canada owes the success of its statistical system to a long-standing cooperation involving Statistics Canada, the citizens of Canada, its businesses, governments and other institutions. Accurate and timely statistical information could not be produced without their continued cooperation and goodwill.*

## Symbols

The following standard symbols are used in Statistics Canada publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- <sup>p</sup> preliminary figures.
- <sup>r</sup> revised figures.
- x confidential to meet secrecy requirements of the Statistics Act.

## ACKNOWLEDGEMENTS

This publication was prepared under the direction of:

- **Jack Wilson**, Assistant Director, Business Finance Sub-division
- **Margaret Côté**, Head, Product Development
- **Vo Vuong**, Systems Development
- **Tarek Harchaoui**, Economist
- **Gail Sharland**, Head, Client Services

### SUPPORT SPECIALISTS

- **Kelly Plunkett**
- **Johanne Desjardins**

The paper used in this publication meets the minimum requirements of American National Standard for Information Sciences - Permanence of Paper for Printed Library Materials, ANSI Z39.48 - 1984.





## Table of Contents

	Page
Description of the contents .....	4
Explanations of financial ratios and formulas .....	6
List of industries .....	7
Statistical tables:	
Table 1: Pretax profits to assets (%) .....	21
Table 2: Pretax profit margin (%).....	125
Table 3: Liabilities to assets (%) .....	229
Table 4: Sales - % change year over year .....	333
Table 5: Distribution of firms by profit and loss (%) .....	399

## FINANCIAL PERFORMANCE INDICATORS FOR CANADIAN BUSINESS FOR SMALL AND MEDIUM SIZED FIRMS - Volume 3

### CONTENT

This volume provides valuable information on the financial performance, sales growth and profitability of small and medium sized Canadian businesses. The data represents norms or averages for groups of firms that can be used as a benchmark against which to compare the performance and profits of similar individual firms, or for inter industry comparisons.

The data is presented in five tables. They include three years of data, 1993, 1994, 1995. The first table contains a rate of return - pretax profit on assets ratio. The second table contains a profit to sales ratio - pretax profit margin. The third table sets out a solvency ratio - liabilities to assets. Table 4 shows the sales growth rates from 1993 to 1994, and from 1994 to 1995. Table 5 sets out the distribution of firms that experienced profits, and firms that experienced losses.

### SOURCE OF DATA

The source of data for this volume is not the same as the one used for volumes 1 and 2. It comes from the corporate tax administrative database which covers approximately 900,000 corporations. The comprehensiveness of this database permits the data to be displayed by detailed industries (over 600 industries). The database contains more timely data than that found in volume 2. It includes 1994 and partial information for 1995. However the financial information on this database is much more limited. Therefore the financial ratios are limited to 3, compared to 15 ratios found in volumes 1 and 2.

### AVERAGE OR TYPICAL FIRM - *for the financial ratios table*

For each financial ratio the firms in the group are ranked from highest to lowest or from best to worst. The typical firm or average firm is the median (M), or the firm in the middle of the ranking.

### QUARTILES

The quartile (Q) data displays the median ratio (50% position in the ranking) and ratio for two other positions. The first position is the ratio for the firm situated at the 75th percentile and the other position is the ratio for the firm situated at the 25th percentile in the ranking of firms. Quartile data is disclosed when the number of firms in the group are sufficient. Otherwise only median values are shown. The quartile presentation tells not only the average but the distribution of the firms in the group.

### INDUSTRY GROUPS

The firms cover business enterprises classified to the non-financial industries in the incorporated business sector of the Canadian economy. They cover over 600 industries listed on page 7.

The industry groups are based on the Standard Industrial Classification for Establishments (SIC-E). Refer to catalogue no. 12-501E.



## REVENUE SIZE GROUPS:

In tables 1, 2 and 3 (3 financial ratios) each industry is further sub-divided into 3 revenue size groups of small and medium sized firms based on the annual revenues of individual firms. The size groups are \$50 thousand to \$499 thousand, \$500 thousand to \$4.9 million, and \$5 million to \$25 million.

In table 4 - sales % change year over year - firms are divided into two size groups, \$50K to \$4.9 million and \$5 million to \$25 million.

In table 5 - distribution of firms by profit and loss - there is one size group, \$50K to \$25 million.

## DATA SUPPRESSIONS

If the number of firms in a size group is too small the data are suppressed as confidential to meet the secrecy requirements of the Statistics Act. The symbol used is "X".

Data that are not appropriate or meaningful (symbol "...")

The general guidelines used for suppressions are set out as follows:

1. If the number of firms in the group is less than 7 the ratio is suppressed .
2. If the number of firms in the group is less than 16 the ratios in the 25th and 75th percentile columns of the quartile distribution are suppressed. Only the median ratio is displayed.

**FINANCIAL RATIOS EXPLANATIONS****Pretax profit to assets**

This ratio provides a measure of profitability and rate of return. It indicates how many cents of pretax profit are generated to every dollar of assets.

Pretax profit to assets:	$\frac{\text{pretax profit or (loss)}}{\text{total assets}}$
--------------------------	--

**Pretax profit margin**

This ratio measures the results of operations for the year before taking into account income tax expense. It indicates how many cents of a sales dollar remain in pretax profit.

Pretax profit margin:	$\frac{\text{pretax profit}}{\text{total operating revenue}}$
-----------------------	---

**Liabilities to assets**

This ratio examines the relationship of liabilities to assets. It indicates the extent to which a firm relies on borrowed funds and other liabilities to finance its operations.

Liabilities to assets:	$\frac{\text{total liabilities}}{\text{total assets}}$
------------------------	--

**Sales - year over year % change**

This ratio measures the industry growth rate. The table displays the percentage change from year to year in sales industry by industry. It is based on firms that are found in the database for both the current year and the previous year. Firms with percentage changes of over 100% are excluded from the industry calculation.

Sales - year over year % change:	$\frac{\text{current year sales} - \text{previous year sales}}{\text{previous year sales}}$
----------------------------------	---



## SMALL AND MEDIUM FIRMS - Principal ratios by 4 digit SIC-E

### Revenue under \$25 million

The following is a list of industries as they appear on each table:

Industry Name	SIC-E
<b>AGRICULTURAL AND RELATED SERVICE INDUSTRIES</b>	
Dairy farms	0111
Cattle farms	0112
Hog farms	0113
Poultry and egg farms	0114
Sheep and goat farms	0115
Livestock combination farms	0119
Honey and other apiary product farms	0121
Horse and other equine farms	0122
Furs and skins, ranch	0123
Other animal specialty farms n.e.c.	0129
Wheat farms	0131
Small-grain farms (except wheat)	0132
Oilseed farms (except corn)	0133
Grain corn farms	0134
Forage, seed and hay farms	0135
Dry field pea and bean farms	0136
Tobacco farms	0137
Potato farms	0138
Other field crop farms	0139
Field crop combination farms	0141
Fruit farms	0151
Other vegetable farms	0152
Fruit and vegetable combination farms	0159
Mushrooms	0161
Greenhouse products	0162
Nursery products	0163
Other horticultural specialties	0169
Livestock, field crop and horticultural combination farms	0171
Veterinary services	0211
Farm animal breeding services (except poultry)	0212
Poultry services	0213
Other services incidental to livestock and animal specialties	0219
Soil preparation, planting and cultivating services	0221
Crop dusting and spraying services	0222
Harvesting, baling and threshing services	0223
Other services incidental to agricultural crops	0229
Agricultural management and consulting services	0231
Other services incidental to agriculture n.e.c.	0239
<b>FISHING AND TRAPPING INDUSTRIES</b>	
Salt water fishing industry	0311
Inland fishing industry	0312
Services incidental to fishing	0321
<b>LOGGING AND FORESTRY INDUSTRIES</b>	
Logging industry (except contract logging)	0411
Contract logging industry	0412
Forestry services industry	0511

Industry Name	SIC-E
<b>MINING (INCLUDING MILLING), QUARRYING AND OIL WELL INDUSTRIES</b>	
Gold mines	0611
Peat industry	0622
Other non-metal mines (except coal)	0629
Bituminous coal mines	0631
Conventional crude oil and natural gas industry	0711
Granite quarries	0811
Limestone quarries	0812
Sand and gravel pits	0821
Contract drilling, oil and gas industry	0911
Other service industries incidental to crude petroleum and natural gas	0919
Contract drilling industry (except oil and gas)	0921
Other service industries incidental to mining	0929
<b>MANUFACTURING INDUSTRIES</b>	
Meat and meat products industry (except poultry)	1011
Poultry products industry	1012
Fish products industry	1021
Canned and preserved fruit and vegetable industry	1031
Frozen fruit and vegetable industry	1032
Fluid milk industry	1041
Other dairy products industries	1049
Cereal grain flour industry	1051
Feed industry	1053
Biscuit industry	1071
Bread and other bakery products industry	1072
Sugar and chocolate confectionery industry	1083
Tea and coffee industry	1091
Dry pasta products industry	1092
Other food products industries n.e.c.	1099
Soft drink industry	1111
Brewery products industry	1131
Wine industry	1141
Tire and tube industry	1511
Rubber hose and belting industry	1521
Other rubber products industries	1599
Foamed and expanded plastic products industry	1611
Plastic pipe and pipe fittings industry	1621
Plastic film and sheeting industry	1631
Plastic bag industry	1691
Other plastic products industries n.e.c.	1699
Leather tanneries	1711
Footwear industry	1712
Luggage, purse and handbag industry	1713
Other leather and allied products industry	1719
Man-made fibre and filament yarn industry	1811
Wool yarn and woven cloth industry	1821
Other spun yarn and woven cloth industries	1829
Broad knitted fabric industry	1831
Natural fibres processing and felt products industry	1911
Carpet, mat and rug industry	1921
Canvas and related products industry	1931
Narrow fabric industry	1991



Industry Name	SIC-E
MANUFACTURING INDUSTRIES - continued	
Contract textile dyeing and finishing industry	1992
Household products of textile materials industry	1993
Hygiene products of textile materials industry	1994
Other textile products industries n.e.c.	1999
Mens's and boys' coat industry	2431
Men's and boys' suit and jacket industry	2432
Men's and boys' pants industry	2433
Men's and boys' shirt and underwear industry	2434
Men's and boys' clothing contractors	2435
Women's coat and jacket industry	2441
Women's sportswear industry	2442
Women's dress industry	2443
Women's blouse and shirt industry	2444
Women's clothing contractors	2445
Children's clothing industry	2451
Sweater industry	2491
Occupational clothing industry	2492
Glove industry	2493
Hosiery industry	2494
Fur goods industry	2495
Foundation garment industry	2496
Other clothing and apparel industries n.e.c.	2499
Shingle and shake industry	2511
Sawmill and planing mill products industry (except shingles and	2512
Hardwood veneer and plywood industry	2521
Prefabricated wooden buildings industry	2541
Wooden kitchen cabinet and bathroom vanity industry	2542
Wooden door and window	2543
Other millwork industries	2549
Wooden box and pallet industry	2561
Coffin and casket industry	2581
Wood preservation industry	2591
Particle board industry	2592
Other wood industries n.e.c.	2599
Wooden household furniture industry	2611
Upholstered household furniture industry	2612
Other household furniture industries	2619
Metal office furniture industry	2641
Other office furniture industries	2649
Bed spring and mattress industry	2691
Hotel, restaurant and institutional furniture and fixture industry	2692
Other furniture and fixture industries n.e.c.	2699
Pulp industry	2711
Paperboard industry	2713
Other paper industries	2719
Folding carton and set-up box industry	2731
Corrugated box industry	2732
Paper bag industry	2733
Coated and treated paper industry	2791
Stationery paper products industry	2792
Paper consumer products industry	2793
Other converted paper products industries n.e.c.	2799

Industry Name	SIC-E
MANUFACTURING INDUSTRIES - continued	
Business forms printing industry	2811
Other commercial printing industries	2819
Platemaking, typesetting and bindery industry	2821
Book publishing industry	2831
Other publishing industries	2839
Newspaper, magazine and periodical (combined publishing and printing) industry	2841
Other combined publishing and printing industries	2849
Steel foundries	2912
Other primary steel industries	2919
Steel pipe and tube industry	2921
Iron foundries	2941
Aluminum rolling, casting and extruding industry	2961
Copper and copper alloy rolling, casting and extruding industry	2971
Other rolled, cast and extruded non-ferrous metal products industries	2999
Power boiler and heat exchanger industry	3011
Metal tanks (heavy gauge) industry	3021
Plate work industry	3022
Pre-engineered metal buildings industry (except portable)	3023
Other fabricated structural metal products industries	3029
Metal door and window industry	3031
Prefabricated portable metal buildings industry	3032
Other ornamental and architectural metal products industry	3039
Custom coating of metal products industry	3041
Metal closure and container industry	3042
Other stamped and pressed metal products industries	3049
Upholstery and coil spring industry	3051
Wire and wire rope industry	3052
Industrial fastener industry	3053
Other wire products industries	3059
Basic hardware industry	3061
Metal dies, moulds and patterns industry	3062
Hand tool and implement industry	3063
Other hardware and cutlery industries	3069
Heating equipment industry	3071
Machine shop industry	3081
Metal plumbing fixtures and fittings industry	3091
Metal valve industry	3092
Other metal fabricating industries n.e.c.	3099
Agricultural implement industry	3111
Commercial refrigeration and air conditioning equipment industry	3121
Compressor, pump and industrial fan industry	3191
Construction and mining machinery and materials handling equipment industry	3192
Sawmill and woodworking machinery industry	3193
Turbine and mechanical power transmission equipment industry	3194
Other machinery and equipment industries n.e.c.	3199
Aircraft and aircraft parts industry	3211
Motor vehicle industry	3231
Truck and bus body industry	3241
Commercial trailer industry	3242
Non-commercial trailer industry	3243
Mobile home industry	3244
Motor vehicle engine and engine parts industry	3251



Industry Name	SIC-E
MANUFACTURING INDUSTRIES - continued	
Motor vehicle wiring assemblies industry	3252
Motor vehicle stampings industry	3253
Motor vehicle steering and suspension parts industry	3254
Motor vehicle wheel and brake industry	3255
Plastic parts and accessories for motor vehicles industry	3256
Motor vehicle fabric accessories industry	3257
Other motor vehicle accessories, parts and assemblies industries	3259
Shipbuilding and repair industry	3271
Boatbuilding and repair industry	3281
Other transportation equipment industries	3299
Small electrical appliance industry	3311
Major appliance industry (electric and non-electric)	3321
Lighting fixture industry	3331
Electric lamp and shade industry (except bulb and tube)	3332
Electric lamp (bulb and tube) industry	3333
Record player, radio and television receiver industry	3341
Telecommunication equipment industry	3351
Electronic parts and components industry	3352
Other communication and electronic equipment industries	3359
Electronic computing and peripheral equipment industry	3361
Electronic office, store and business machine industry	3362
Other office, store and business machine industries	3369
Electrical transformer industry	3371
Electrical switchgear and protective equipment industry	3372
Other electrical industrial equipment industries	3379
Communications and energy wire and cable industry	3381
Battery industry	3391
Non-current carrying wiring devices industry	3392
Other electrical products industries n.e.c.	3399
Clay products industry (from domestic clay)	3511
Clay products industry (from imported clay)	3512
Hydraulic cement industry	3521
Concrete pipe industry	3541
Structural concrete products industry	3542
Other concrete products industries	3549
Ready-mix concrete industry	3551
Primary glass and glass containers industry	3561
Glass products industry (except glass containers)	3562
Abrasives industry	3571
Refractories industry	3591
Gypsum products industry	3593
Non-metallic mineral insulating materials industry	3594
Other non-metallic mineral products industries n.e.c.	3599
Refined petroleum products industry (except lubricating oil and grease)	3611
Lubricating oil and grease industry	3612
Other petroleum and coal products industries	3699
Industrial inorganic chemical industries n.e.c.	3711
Industrial organic chemical industries n.e.c.	3712
Chemical fertilizer and fertilizer materials industry	3721
Mixed fertilizer industry	3722
Plastic and synthetic resin industry	3731
Pharmaceutical and medicine industry	3741

Industry Name	SIC-E
MANUFACTURING INDUSTRIES - concluded	
Paint and varnish industry	3751
Soap and cleaning compounds industry	3761
Toilet preparations industry	3771
Printing ink industry	3791
Adhesives industry	3792
Other chemical products industries n.e.c.	3799
Indicating, recording and controlling instruments industry	3911
Other instruments and related products industry	3912
Clock and watch industry	3913
Ophthalmic goods industry	3914
Jewellery and silverware industry	3921
Precious metal secondary refining industry	3922
Sporting goods industry	3931
Toys and games industry	3932
Sign and display industry	3971
Broom, brush and mop industry	3991
Button, buckle and clothes fastener industry	3992
Floor tile, linoleum and coated fabric industry	3993
Musical instrument and sound recording industry	3994
Other manufactured products industries n.e.c.	3999
CONSTRUCTION INDUSTRIES	
Single family housing	4011
Apartment and other multiple housing	4012
Residential renovation	4013
Manufacturing and light industrial building	4021
Commercial building	4022
Institutional building	4023
Gas, oil and other energy related structures (except pipelines)	4112
Gas and oil pipelines	4113
Other industrial construction	4119
Highways, streets and bridges	4121
Waterworks and sewage systems	4122
Hydroelectric power plants and related structures (except transmission lines)	4123
Power and telecommunication transmission lines	4124
Other heavy construction	4129
Wrecking and demolition	4211
Water well drilling	4212
Septic system installation	4213
Excavating and grading	4214
Equipment rental (with operator)	4215
Asphalt paving	4216
Fencing installation	4217
Other site work	4219
Piledriving work	4221
Form work	4222
Steel reinforcing	4223
Concrete pouring and finishing	4224
Precast concrete installation	4225
Rough and framing carpentry	4226
Structural steel erection	4227
Other structural and related work	4229



No.	Industry Name	SIC-E
<b>CONSTRUCTION INDUSTRIES - concluded</b>		
	Masonry work	4231
	Siding work	4232
	Glass and glazing work	4233
	Insulation work	4234
	Roof shingling	4235
	Sheet metal and built-up roofing	4236
	Other exterior close-in work	4239
	Plumbing	4241
	Dry heating and gas piping work	4242
	Wet heating and air conditioning work	4243
	Sheet metal and other duct work	4244
	Process piping work	4251
	Automatic sprinkler system installation	4252
	Commercial refrigeration work	4253
	Environmental control work	4254
	Millwright and rigging	4255
	Thermal insulation work	4256
	Other mechanical specialty work	4259
	Electrical work	4261
	Plastering and stucco work	4271
	Drywall work	4272
	Acoustical work	4273
	Finish carpentry	4274
	Painting and decorating work	4275
	Terrazo and tile work	4276
	Hardwood flooring installation	4277
	Resilient flooring and carpet work	4278
	Other interior and finishing work	4279
	Elevator and escalator installation	4291
	Ornamental and miscellaneous fabricated metal installation	4292
	Residential swimming pool installation	4293
	Other trade work n.e.c.	4299
	Project management, construction	4411
	Land developers	4491
	Other services incidental to construction n.e.c.	4499
<b>TRANSPORTATION AND STORAGE INDUSTRIES</b>		
	Scheduled air transport industry	4511
	Non-scheduled air transport, chartered, industry	4512
	Non-scheduled air transport, specialty, industry	4513
	Airport operations industry	4521
	Aircraft rental industry	4522
	Aircraft servicing industry	4523
	Other service industries incidental to air transport	4529
	Railway transport industry	4531
	Service industry incidental to railway transport	4532
	Freight and passenger water transport industry	4541
	Ferry industry	4542
	Marine towing industry	4543
	Ship chartering industry	4544
	Other water transport industries	4549
	Marine cargo handling industry	4551

Industry Name	SIC-E
TRANSPORTATION AND STORAGE INDUSTRIES - concluded	
Harbour and port operation	4552
Marine shipping agencies industry	4555
Other service industries incidental to water transport	4559
General freight trucking industry	4561
Used goods moving and storage industry	4562
Bulk liquids trucking industry	4563
Dry bulk materials trucking industry	4564
Forest products trucking industry	4565
Other truck transport industries	4569
Urban transit systems industry	4571
Interurban and rural transit systems industry	4572
School bus operations industry	4573
Charter and sightseeing bus services industry	4574
Limousine service to airports and stations industry	4575
Taxicab industry	4581
Other transportation industries n.e.c.	4589
Highway, street and bridge maintenance industry	4591
Freight forwarding industry	4592
Other service industries incidental to transportation n.e.c.	4599
Natural gas pipeline transport industry	4611
Crude oil pipeline transport industry	4612
Grain elevator industry	4711
Refrigerated warehousing industry	4791
Other storage and warehousing industries n.e.c.	4799
COMMUNICATION AND OTHER UTILITY INDUSTRIES	
Radio broadcasting industry	4811
Television broadcasting industry	4812
Combined radio and television broadcasting industry	4813
Cable television industry	4814
Telecommunication carriers industry	4821
Other telecommunication industries	4839
Postal service industry	4841
Courier service industry	4842
Electric power systems industry	4911
Gas distribution systems industry	4921
Water systems industry	4931
Other utility industries n.e.c.	4999
WHOLESALE TRADE INDUSTRIES	
Livestock, wholesale	5011
Grain, wholesale	5012
Other farm products, wholesale	5019
Petroleum products, wholesale	5111
Confectionery, wholesale	5211
Frozen foods (packaged), wholesale	5212
Dairy products, wholesale	5213
Poultry and eggs, wholesale	5214
Fish and seafood, wholesale	5215
Fresh fruit and vegetables, wholesale	5216
Meat and meat products, wholesale	5217
Other foods, wholesale	5219



Industry Name	SIC-E
WHOLESALE TRADE INDUSTRIES - continued	
Beverages, wholesale	5221
Drugs, wholesale	5231
Toilet soaps and preparations, wholesale	5232
Drug sundries and other drugs and toilet preparations, wholesale	5239
Tobacco products, wholesale	5241
Men's and boys' clothing and furnishings, wholesale	5311
Women's, misses' and children's outerwear wholesale	5312
Women's, misses' and children's hosiery, underwear and apparel accessories, wholesale	5313
Footwear, wholesale	5314
Other apparel, wholesale	5319
Piece goods, wholesale	5321
Notions and other dry goods, wholesale	5329
Electrical household appliances, wholesale	5411
Electronic household appliances, wholesale	5412
Household furniture, wholesale	5421
China, glassware, crockery and pottery, wholesale	5431
Floor coverings, wholesale	5432
Linens, draperies and other textile furnishings, wholesale	5433
Other household furnishings, wholesale	5439
Automobiles, wholesale	5511
Trucks and buses, wholesale	5512
Other motor vehicles and trailers, wholesale	5519
Tires and tubes, wholesale	5521
Other motor vehicle parts and accessories, wholesale	5529
Iron and steel primary forms and structural shapes, wholesale	5611
Other iron and steel products, wholesale	5612
Non-ferrous metal and metal products, wholesale	5613
Combination metal and metal products, wholesale	5619
Hardware, wholesale	5621
Plumbing, heating and air conditioning equipment and supplies, wholesale	5622
Lumber, plywood and millwork, wholesale	5631
Paint, glass and wallpaper, wholesale	5632
Other building materials, wholesale	5639
Farm machinery, equipment and supplies, wholesale	5711
Construction and forestry machinery, equipment and supplies, wholesale	5721
Mining machinery, equipment and supplies, wholesale	5722
Industrial machinery, equipment and supplies, wholesale	5731
Electrical wiring supplies and electrical construction material, wholesale	5741
Electrical generating and transmission equipment and supplies, wholesale	5742
Electronic machinery, equipment and supplies, wholesale	5743
Other electrical and electronic machinery, equipment and supplies, wholesale	5749
Office and store machinery, equipment and supplies, wholesale	5791
Service machinery, equipment and supplies, wholesale	5792
Professional machinery, equipment and supplies, wholesale	5793
Other machinery, equipment and supplies n.e.c., wholesale	5799
Automobile wrecking	5911
Other waste materials, wholesale	5919
Stationery and office supplies, wholesale	5922
Other paper and paper products, wholesale	5929
Agricultural feeds, wholesale	5931
Seeds and seed processing, wholesale	5932
Agricultural chemical and other farm supplies, wholesale	5939

Industry Name	SIC-E
WHOLESALE TRADE INDUSTRIES - concluded	
Toys, novelties and fireworks, wholesale	5941
Amusement and sporting goods, wholesale	5942
Photographic equipment and supplies, wholesale	5951
Musical instruments and accessories, wholesale	5952
Jewellery and watches, wholesale	5961
Industrial and household chemicals, wholesale	5971
General merchandise, wholesale	5981
Books, periodicals and newspapers, wholesale	5991
Second-hand goods, wholesale (except machinery and automotive)	5992
Forest products, wholesale	5993
Other products n.e.c., wholesale	5999
RETAIL TRADE INDUSTRIES	
Food (groceries) stores	6011
Food (specialty) stores	6012
Liquor stores	6021
Wine stores	6022
Beer stores	6023
Pharmacies	6031
Patent medicine and toiletries stores	6032
Shoe stores	6111
Men's clothing stores	6121
Women's clothing stores	6131
Clothing stores n.e.c.	6141
Fabric and yarn stores	6151
Household furniture stores (with appliances and furnishings)	6211
Household furniture stores (without appliances and furnishings)	6212
Furniture refinishing and repair shops	6213
Appliance, television, radio and stereo stores	6221
Television, radio and stereo stores	6222
Appliance, television, radio and stereo repair shops	6223
Floor covering stores	6231
Drapery stores	6232
Other household furnishings stores	6239
Automobile (new) dealers	6311
Automobile (used) dealers	6312
Motor home and travel trailer dealers	6321
Boats, outboard motors and boating accessories dealers	6322
Motorcycle and snowmobile dealers	6323
Other recreational vehicle dealers	6329
Gasoline service stations	6331
Home and auto supply stores	6341
Tire, battery, parts and accessories stores	6342
Garages (general repairs)	6351
Paint and body repair shops	6352
Muffler replacement shops	6353
Motor vehicle glass replacement shops	6354
Motor vehicle transmission repair and replacement shops	6355
Other motor vehicle repair shops	6359
Car washes	6391
Other motor vehicle services n.e.c.	6399
Department stores	6411



Industry Name	SIC-E
<b>RETAIL TRADE INDUSTRIES - concluded</b>	
General stores	6412
Other general merchandise stores	6413
Book and stationery stores	6511
Florist shops	6521
Lawn and garden centres	6522
Hardware stores	6531
Paint, glass and wallpaper stores	6532
Sporting goods stores	6541
Bicycle shops	6542
Musical instrument stores	6551
Record and tape stores	6552
Jewellery stores	6561
Watch and jewellery repair shops	6562
Camera and photographic supply stores	6571
Toy and hobby stores	6581
Gift, novelty and souvenir stores	6582
Second-hand merchandise stores n.e.c.	6591
Opticians' shops	6592
Art galleries and artists' supply stores	6593
Luggage and leather goods stores	6594
Monument and tombstone dealers	6595
Pet stores	6596
Coin and stamp dealers	6597
Mobile home dealers	6598
Other retail stores n.e.c.	6599
Vending machine operators	6911
Direct sellers	6921
 <b>REAL ESTATE OPERATOR AND INSURANCE AGENT INDUSTRIES</b>	
Operators of residential buildings and dwellings	7511
Operators of non-residential buildings	7512
Other real estate operators	7599
Insurance and real estate agencies	7611
 <b>BUSINESS SERVICE INDUSTRIES</b>	
Employment agencies	7711
Personnel suppliers	7712
Computer services	7721
Computer equipment maintenance and repair	7722
Offices of chartered and certified accountants	7731
Other accounting and bookkeeping services	7739
Advertising agencies	7741
Media representatives	7742
Outdoor display and billboard advertising	7743
Other advertising services	7749
Offices of architects	7751
Offices of engineers	7752
Other scientific and technical services	7759
Offices of lawyers and notaries	7761
Management consulting services	7771
Security and investigation services	7791
Credit bureau services	7792

Industry Name	SIC-E
<b>BUSINESS SERVICE INDUSTRIES - concluded</b>	
Collection agencies	7793
Customs brokers	7794
Telephone answering services	7795
Duplicating services	7796
Other business services n.e.c.	7799
<b>EDUCATIONAL SERVICE INDUSTRIES</b>	
Elementary and secondary education	8511
Post-secondary non-university education	8521
University education	8531
Museums and archives	8551
Other educational services	8599
<b>HEALTH AND SOCIAL SERVICE INDUSTRIES</b>	
General hospitals	8611
Extended care hospitals	8613
Other specialty hospitals	8619
Homes for personal and nursing care	8621
Homes for physically handicapped and/or disabled	8622
Homes for mentally retarded	8623
Homes for mentally handicapped and/or disabled	8624
Homes for emotionally disturbed children	8625
Homes for children in need of protection	8627
Other institutional health and social services n.e.c.	8629
Ambulance services	8631
Drug addiction and alcoholism treatment clinics	8632
Health rehabilitation clinics	8633
Home care services (including home nursing)	8634
Public health clinics / community health centres	8635
Other non-institutional health services	8639
Child day care and nursery school services	8641
Family planning services	8643
Home-maker services	8645
Social rehabilitation services	8647
Other non-institutional social services	8649
Offices of physicians, general practice	8651
Offices of physicians and surgeons, specialists	8652
Offices of dentists, general practice	8653
Offices of dentists, specialists	8654
Offices of chiropractors and osteopaths	8661
Offices of nurses, registered	8662
Offices of nurses, practical	8663
Offices of nutritionists / dietitians	8664
Offices of physiotherapists / occupational therapists	8665
Offices of optometrists	8666
Offices of podiatrists and chiropodists	8667
Offices of denturists	8668
Offices of other health practitioners	8669
Offices of psychologists	8671
Offices of social workers	8672
Offices of other social service practitioners	8679
Medical laboratories	8681



Industry Name	SIC-E
<b>HEALTH AND SOCIAL SERVICE INDUSTRIES - concluded</b>	
Radiological laboratories	8682
Combined medical and radiological laboratories	8683
Public health laboratories	8684
Other health laboratories	8689
Health care and public safety promotion associations and agencies	8691
Health care research agencies	8693
Social service planning and advocacy agencies	8694
Other health and social services associations and agencies	8699
<b>ACCOMMODATION, FOOD AND BEVERAGE SERVICE INDUSTRIES</b>	
Hotels and motor hotels	9111
Motels	9112
Tourist courts and cabins	9113
Guest houses and tourist homes	9114
Lodging houses and residential clubs	9121
Camping grounds and travel trailer parks	9131
Outfitters (hunting and fishing camps)	9141
Other recreation and vacation camps	9149
Restaurants, licensed	9211
Restaurants, unlicensed (including drive-ins)	9212
Take-out food services	9213
Caterers	9214
Taverns, bars and night clubs	9221
<b>OTHER SERVICE INDUSTRIES</b>	
Motion picture and video production	9611
Motion picture and video distribution	9612
Motion picture laboratories and video production facilities	9613
Sound recording services	9614
Other motion picture, audio and video services	9619
Regular motion picture theatres	9621
Outdoor motion picture theatres	9622
Entertainment production companies and artists	9631
Other theatrical and staged entertainment services	9639
Professional sports clubs	9641
Professional athletes and promoters on own account	9642
Horse race tracks	9643
Other race tracks	9644
Golf courses	9651
Curling clubs	9652
Skiing facilities	9653
Boat rentals and marinas	9654
Other sports and recreation clubs	9659
Gambling operations	9661
Bowling alleys and billiard parlours	9691
Amusement park, carnival and circus operations	9692
Dance halls, studios and schools	9693
Coin-operated amusement services	9694
Roller skating facilities	9695
Botanical and zoological gardens	9696
Other amusement and recreational services n.e.c.	9699
Barber shops	9711

Industry Name	SIC-E
OTHER SERVICE INDUSTRIES - concluded	
Beauty shops	9712
Combination barber and beauty shops	9713
Power laundries and / or dry cleaners	9721
Distributors and or / agents for dry cleaners	9722
Self-serve laundries and / or dry cleaners	9723
Valet services, pressing and / or repair	9724
Linen supply	9725
Carpet cleaning	9726
Other laundry and dry cleaning services	9729
Funeral homes	9731
Cemeteries and crematoria	9732
Private households	9741
Shoe repair	9791
Fur cleaning, repair and storage	9792
Other personal and household services n.e.c.	9799
Business associations	9821
Professional health and social service membership	9831
Other professional membership associations	9839
Labour organizations	9841
Civic and fraternal organizations	9861
Industrial machinery and equipment rental and leasing	9911
Audio-visual equipment rental and leasing	9912
Office furniture and machinery rental and leasing	9913
Other machinery and equipment rental and leasing	9919
Automobile and truck rental and leasing services	9921
Photographers	9931
Electric motor repair	9941
Welding	9942
Other repair services n.e.c.	9949
Disinfecting and exterminating services	9951
Window cleaning services	9952
Janitorial services	9953
Other services to buildings and dwellings	9959
Ticket and travel agencies	9961
Tour wholesalers and operators	9962
Parking lots and parking garages	9991
Other services n.e.c.	9999



**TABLE 1**

**PRETAX PROFIT TO ASSETS (%)**





**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under	Firms	
		75%	50%	25%	\$500,000	\$500,000 to \$5 million	
AGRICULTURE							
0111	Dairy Farms						
	1993	6.8	3.3	0.4	3.2	4.2	...
	1994	6.8	3.4	0.5	3.3	4.5	...
	1995	6.9	3.4	0.2	3.1	4.3	...
0112	Cattle Farms						
	1993	9.9	4.1	-0.6	3.6	4.9	8.8
	1994	7.9	2.6	-2.0	2.3	3.0	2.5
	1995	7.4	1.7	-3.6	1.1	2.5	1.7
0113	Hog Farms						
	1993	10.7	4.3	-0.4	3.8	5.1	11.3
	1994	8.3	2.7	-2.0	2.2	3.9	7.0
	1995	8.7	3.6	-1.9	2.7	4.2	6.0
0114	Poultry and Egg Farms						
	1993	10.2	4.4	0.3	3.3	5.7	3.9
	1994	8.8	3.4	-0.7	2.3	4.4	5.8
	1995	8.3	2.9	-1.6	2.1	3.9	3.8
0115	Sheep and Goat Farms						
	1993	...	-4.3	...	-3.5	...	...
	1994	...	4.5	...	4.5	...	...
	1995	...	4.5	...	5.0	...	...
0119	Livestock Combination Farms						
	1993	9.5	4.2	-1.5	3.5	5.5	...
	1994	8.0	1.8	-2.7	1.3	2.4	4.7
	1995	7.4	2.4	-2.0	1.9	3.5	5.6

Table 1  
Pretax Profit to Assets (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0121	Honey and Other Apiary Product Farms						
	1993	10.9	2.8	-4.4	2.8	1.3	...
	1994	11.8	5.3	-2.9	4.7	7.9	...
	1995	17.5	8.4	1.7	8.8	4.3	...
0122	Horse and Other Equine Farms						
	1993	8.3	-1.0	-11.8	-1.1	-0.8	...
	1994	10.3	-1.0	-14.6	-2.2	9.4	...
	1995	8.3	1.0	-5.1	0.6	3.2	...
0123	Furs and Skins, Ranch						
	1993	7.9	-1.6	-8.2	-3.2	5.1	...
	1994	21.3	9.0	0.5	8.4	14.2	...
	1995	16.0	4.9	-3.1	0.1	7.5	...
0129	Other Animal Specialty Farms n.e.c.						
	1993	17.9	4.8	-6.7	4.8	4.6	...
	1994	19.7	5.0	-6.0	2.6	10.2	...
	1995	13.6	4.0	-7.1	3.7	4.8	...
0131	Wheat Farms						
	1993	9.1	3.8	-0.5	3.7	5.0	...
	1994	9.8	4.8	-0.2	4.7	5.5	...
	1995	12.5	6.3	1.3	6.2	7.3	...
0132	Small-Grain Farms (Except Wheat)						
	1993	8.8	3.4	-1.2	3.3	5.4	...
	1994	9.3	3.8	-1.0	3.8	4.3	...
	1995	12.1	5.9	0.8	5.6	6.7	...
0133	Oilseed Farms (Except Corn)						
	1993	10.8	5.0	-0.1	5.1	4.6	...
	1994	9.2	3.9	-0.5	3.8	4.6	...
	1995	10.6	4.9	0.3	5.0	4.4	...

Footnote (1) see page 123



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0134	Grain Corn Farms						
	1993	7.6	3.1	-2.0	2.9	4.0	...
	1994	8.6	2.8	-1.1	2.3	5.3	...
	1995	10.8	4.7	0.6	4.6	6.0	...
0135	Forage, Seed and Hay Farms						
	1993	11.7	3.8	-2.8	3.1	7.3	...
	1994	8.3	3.7	-2.2	3.6	4.4	...
	1995	9.7	3.1	-1.7	1.9	6.0	...
0136	Dry Field Pea and Bean Farms						
	1993	15.2	3.3	-3.2	1.9	10.1	...
	1994	16.8	6.3	1.7	3.4	...	...
	1995	13.6	6.9	-0.3	5.1	9.8	...
0137	Tobacco Farms						
	1993	10.3	4.8	-1.0	4.4	7.2	...
	1994	9.8	3.9	-1.3	2.7	6.7	...
	1995	14.0	6.6	0.8	5.9	8.3	...
0138	Potato Farms						
	1993	11.3	4.0	-1.6	1.6	5.7	...
	1994	13.4	6.3	-0.2	3.2	9.3	...
	1995	10.3	3.8	-2.4	1.5	6.5	...
0139	Other Field Crop Farms						
	1993	8.2	2.4	-1.5	1.9	4.9	...
	1994	9.3	2.5	-1.5	1.7	5.7	...
	1995	8.6	2.8	-1.9	1.7	7.3	...
0141	Field Crop Combination Farms						
	1993	11.1	5.1	-0.2	4.8	7.0	...
	1994	10.6	4.6	-0.5	4.2	7.4	...
	1995	13.3	6.5	0.5	5.8	7.3	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0151	Fruit Farms						
	1993	7.8	0.9	-8.1	-0.5	6.1	...
	1994	8.1	1.1	-6.7	0.5	3.2	...
	1995	8.4	2.6	-4.2	0.8	6.2	...
0152	Other Vegetable Farms						
	1993	13.6	4.3	-1.0	3.4	7.5	...
	1994	11.9	4.5	-1.9	3.1	5.4	...
	1995	12.5	7.0	-0.9	5.1	8.1	...
0159	Fruit and Vegetable Combination Farms						
	1993	13.2	4.4	-2.6	0.7	7.3	...
	1994	11.3	2.5	-4.7	-1.8	6.2	...
	1995	11.5	3.5	-1.5	2.5	6.5	...
0161	Mushrooms						
	1993	3.5	-1.3	-9.0	-4.2	-0.8	...
	1994	6.6	-0.1	-9.8	-3.1	4.2	...
	1995	6.5	2.2	-1.2	1.6	2.2	...
0162	Greenhouse Products						
	1993	10.1	2.5	-3.9	1.6	3.6	6.5
	1994	9.6	3.9	-2.0	1.9	4.5	3.7
	1995	12.0	4.9	-2.7	2.2	5.7	3.8
0163	Nursery Products						
	1993	8.8	1.1	-5.9	-1.0	3.2	3.0
	1994	8.4	1.6	-5.3	1.0	2.9	2.4
	1995	8.2	2.2	-4.7	1.3	3.6	1.9
0169	Other Horticultural Specialties						
	1993	19.4	5.7	-5.2	4.2	11.9	...
	1994	15.9	4.5	-2.9	3.5	6.6	...
	1995	15.1	5.4	-3.2	5.0	6.6	...

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0171	Livestock, Field Crop and Horticultural Combination Farms						
	1993	8.6	3.0	-1.6	2.4	4.7	...
	1994	8.1	2.9	-1.9	2.5	4.3	5.7
	1995	8.9	3.2	-1.5	2.8	4.4	2.3
0211	Veterinary Services						
	1993	20.8	8.7	0.5	7.2	12.2	...
	1994	23.8	10.3	0.5	7.7	14.2	...
	1995	23.7	10.8	1.1	8.4	14.2	...
0212	Farm Animal Breeding Services (Except Poultry)						
	1993	16.1	0.1	-10.7	0.1	0.2	...
	1994	16.1	4.3	-7.1	4.5	2.5	...
	1995	13.7	1.3	-11.7	0.2	6.1	...
0213	Poultry Services						
	1993	14.1	3.4	-1.4	0.8	4.3	2.4
	1994	12.9	3.8	0.6	3.4	4.0	9.6
	1995	12.8	3.1	0.1	0.4	5.4	...
0219	Other Services Incidental to Livestock and Animal Specialties						
	1993	9.7	-2.1	-16.7	-2.2	-2.1	...
	1994	22.1	3.1	-6.2	3.0	9.1	...
	1995	13.4	2.6	-8.3	2.0	13.9	...
0221	Soil Preparation, Planting and Cultivating Services						
	1993	19.1	4.8	-1.7	3.8	10.0	...
	1994	19.6	10.8	1.7	7.5	13.9	...
	1995	16.8	7.9	-1.1	7.9	6.7	...
0222	Crop Dusting and Spraying Services						
	1993	15.3	4.2	-6.9	4.2	3.3	...
	1994	17.1	5.3	-3.4	5.4	4.4	...
	1995	13.3	4.4	-5.0	5.4	2.4	...



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%			
0223	Harvesting, Baling and Threshing Services						
	1993	12.1	1.5	-6.7	-2.1	11.4	...
	1994	13.6	6.2	-1.4	5.0	6.9	...
	1995	10.5	5.7	-2.4	5.2	7.0	...
0229	Other Services Incidental to Agricultural Crops						
	1993	13.2	3.3	-4.7	1.4	8.2	4.3
	1994	15.3	4.6	-3.4	1.5	10.0	4.1
	1995	15.0	4.7	-3.0	3.2	7.6	7.4
0231	Agricultural Management and Consulting Services						
	1993	26.5	6.5	-2.6	7.1	5.5	...
	1994	16.1	6.7	-3.5	6.3	7.8	...
	1995	23.8	5.8	-3.1	4.5	8.3	...
0239	Other Services Incidental to Agriculture n.e.c.						
	1993	16.5	4.3	-6.9	3.5	7.6	...
	1994	15.7	4.8	-7.2	2.7	10.0	...
	1995	18.2	6.4	-3.8	6.1	7.6	...
<b>FISHING</b>							
0311	Salt Water Fishing Industry						
	1993	13.0	3.2	-5.7	2.4	8.6	-0.8
	1994	18.0	6.3	-3.4	5.2	10.6	...
	1995	20.8	8.3	-1.9	5.9	12.5	...
0312	Inland Fishing Industry						
	1993	12.7	3.7	-9.4	2.4	4.8	...
	1994	17.6	5.4	-2.1	5.4	4.7	...
	1995	19.3	8.9	0.6	9.6	8.9	...

Footnote (1) see page 123

1993, 1994, 1995 reference years

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0321	Services Incidental to Fishing						
	1993	15.5	4.3	-4.9	4.3	3.9	...
	1994	14.2	3.3	-5.4	0.2	9.0	...
	1995	19.6	5.4	-2.5	4.7	5.8	...
<b>FORESTRY AND LOGGING</b>							
0411	Logging Industry (Except Contract Logging)						
	1993	18.9	6.9	-2.7	5.1	8.8	7.1
	1994	18.7	7.3	-2.4	5.4	9.3	7.4
	1995	18.4	7.2	-2.0	6.1	8.2	6.2
0412	Contract Logging Industry						
	1993	23.2	7.8	-3.0	6.2	12.4	6.7
	1994	23.2	9.0	-2.7	8.3	9.8	7.7
	1995	21.7	8.1	-3.9	6.9	9.3	4.8
0511	Forestry Services Industry						
	1993	22.5	8.0	-2.4	7.4	8.2	4.4
	1994	22.2	8.5	-3.8	5.6	10.2	4.2
	1995	23.7	8.8	-4.0	4.9	11.6	8.7
<b>MINING</b>							
0611	Gold Mines						
	1993	2.9	-5.0	-21.4	-8.2	0.7	...
	1994	7.2	-1.6	-11.8	-1.6	-4.8	...
	1995	21.8	6.5	-1.2	5.5	15.1	...

Footnote (1) see page 123

Table 1  
*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0622	Peat Industry						
	1993	11.1	5.0	0.7	3.1	6.6	6.2
	1994	17.3	4.9	-2.4	-1.5	15.4	8.9
	1995	16.9	8.6	0.5	0.8	15.8	8.6
0629	Other Non-Metal Mines (Except Coal)						
	1993	...	0.8	...	...	1.1	...
	1994	...	-4.6	...	...	-6.3	...
	1995	...	-3.6	...	...	...	...
0631	Bituminous Coal Mines						
	1993	...	-0.3	...	...	...	13.6
	1994	...	6.2	...	...	...	7.1
	1995	...	8.5	...	...	...	...
0711	Conventional Crude Oil and Natural Gas Industry						
	1993	16.3	5.4	-1.5	5.7	4.6	4.6
	1994	17.1	5.7	-1.2	6.1	4.9	4.4
	1995	17.8	5.2	-2.8	4.9	6.3	4.9
0811	Granite Quarries						
	1993	9.7	3.9	-2.7	1.2	4.7	...
	1994	6.7	1.9	-7.2	-3.2	2.6	...
	1995	7.1	2.8	-5.4	-1.5	4.7	...
0812	Limestone Quarries						
	1993	6.8	3.6	-4.3	3.0	3.6	...
	1994	6.9	0.9	-5.2	-0.9	2.6	...
	1995	...	1.4	...	1.4	...	...
0821	Sand and Gravel Pits						
	1993	9.5	2.4	-4.4	1.5	3.1	1.3
	1994	13.3	3.6	-3.0	2.7	4.4	2.5
	1995	12.3	4.1	-3.0	3.4	4.6	0.4

Footnote (1) see page 123



**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
<b>0911</b>	Contract Drilling, Oil and Gas Industry						
	1993	20.0	5.7	-4.0	4.6	6.3	4.8
	1994	22.8	8.6	-0.1	8.4	9.7	4.9
	1995	17.7	7.3	-1.9	6.1	9.6	5.9
<b>0919</b>	Other Service Industries Incidental to Crude Petroleum and Natural Gas						
	1993	25.8	10.5	-1.7	9.2	12.8	5.9
	1994	30.4	13.7	-0.4	13.3	14.1	4.4
	1995	30.2	13.2	-0.8	12.7	13.9	5.7
<b>0921</b>	Contract Drilling Industry (Except Oil and Gas)						
	1993	6.7	-0.2	-14.7	-5.0	1.1	...
	1994	10.8	1.4	-9.3	0.4	3.8	3.5
	1995	20.8	6.1	-3.4	10.4	5.2	5.4
<b>0929</b>	Other Service Industries Incidental to Mining						
	1993	11.5	0.4	-7.9	-0.9	3.6	4.3
	1994	16.7	0.8	-6.6	-0.2	4.3	1.3
	1995	16.9	2.7	-6.9	0.3	8.6	5.8
<b>MANUFACTURING</b>							
<b>1011</b>	Meat and Meat Products Industry (Except Poultry)						
	1993	8.7	2.1	-5.9	-1.1	4.0	4.4
	1994	9.9	2.0	-4.3	-1.2	3.6	6.5
	1995	13.5	4.6	-3.4	1.0	6.0	6.6
<b>1012</b>	Poultry Products Industry						
	1993	21.3	5.4	-2.5	0.5	12.9	5.6
	1994	13.3	2.9	-2.4	2.5	6.2	3.6
	1995	18.4	4.6	-2.8	1.2	10.3	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1021	Fish Products Industry						
	1993	11.5	1.8	-7.8	-1.2	3.4	5.0
	1994	12.1	3.2	-9.5	0.8	4.3	7.1
	1995	13.5	4.6	-6.3	1.0	5.5	5.7
1031	Canned and Preserved Fruit and Vegetable Industry						
	1993	11.5	3.5	-5.2	-2.9	6.8	4.3
	1994	12.4	3.2	-4.9	-0.4	3.7	6.0
	1995	13.2	3.5	-3.6	1.9	5.2	5.1
1032	Frozen Fruit and Vegetable Industry						
	1993	...	3.4	...	...	3.9	...
	1994	...	0.9	...	...	3.0	...
	1995	...	2.7	...	...	3.6	...
1041	Fluid Milk Industry						
	1993	10.0	0.9	-7.1	-3.1	4.4	6.7
	1994	14.1	4.1	-4.6	-3.1	8.3	3.6
	1995	11.9	5.5	-1.2	...	6.3	2.5
1049	Other Dairy Products Industries						
	1993	9.5	3.3	-5.6	0.0	3.3	5.4
	1994	9.3	2.7	-4.4	-3.0	3.4	5.9
	1995	9.6	5.0	-4.7	-0.1	5.6	5.4
1051	Cereal Grain Flour Industry						
	1993	9.2	2.2	-3.9	3.3	1.9	3.4
	1994	8.1	3.0	-1.5	2.9	3.0	3.6
	1995	9.1	3.5	-3.7	-0.2	4.5	4.2
1053	Feed Industry						
	1993	9.1	3.7	-2.6	3.2	3.8	4.3
	1994	11.4	3.9	-1.7	-1.0	4.7	5.1
	1995	12.7	4.5	-0.5	0.5	6.0	4.8

**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1071	Biscuit Industry						
	1993	16.7	5.1	-8.9	1.8	5.2	...
	1994	...	2.1	...	1.7	...	...
	1995	...	-1.6	...	...	...	...
1072	Bread and Other Bakery Products Industry						
	1993	12.1	2.9	-6.2	1.0	4.3	7.6
	1994	9.6	1.2	-8.4	-0.8	2.5	4.9
	1995	11.0	1.3	-7.5	1.3	1.3	4.3
1083	Sugar and Chocolate Confectionery Industry						
	1993	10.8	3.1	-7.4	0.5	5.1	1.2
	1994	11.2	2.8	-9.1	-3.4	6.2	3.6
	1995	10.8	4.0	-4.9	-1.6	6.7	7.2
1091	Tea and Coffee Industry						
	1993	...	6.9	...	...	7.0	...
	1994	...	3.6	...	...	8.9	8.0
	1995	...	3.4	...	...	4.1	...
1092	Dry Pasta Products Industry						
	1993	14.6	8.9	3.2	8.7	9.7	...
	1994	8.4	2.6	-2.2	0.0	5.8	...
	1995	5.9	1.4	-4.3	-0.8	4.4	...
1099	Other Food Products Industries n.e.c.						
	1993	13.1	2.8	-5.6	1.5	4.2	6.0
	1994	14.2	3.9	-3.3	-0.9	6.1	4.3
	1995	14.0	4.8	-2.4	0.7	6.1	3.9
1111	Soft Drink Industry						
	1993	4.6	-0.4	-7.9	-0.4	-0.3	8.7
	1994	7.5	2.3	-10.3	1.2	3.3	1.7
	1995	9.9	2.1	-8.5	2.0	2.3	4.8



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1131	Brewery Products Industry						
	1993	4.8	-4.4	-23.2	-8.4	6.9	7.5
	1994	2.4	-8.3	-20.1	-10.5	4.2	3.1
	1995	7.4	-1.8	-19.7	-6.4	3.9	...
1141	Wine Industry						
	1993	18.6	6.1	-0.2	9.1	6.1	3.1
	1994	9.4	4.5	-1.4	1.4	5.4	3.1
	1995	13.9	6.8	0.2	4.8	7.6	4.4
1511	Tire and Tube Industry						
	1993	...	1.6	...	...	...	...
	1994	...	...	...	...	...	...
	1995	...	7.4	...	...	...	...
1521	Rubber Hose and Belting Industry						
	1993	17.0	8.6	2.1	12.7	8.2	...
	1994	13.0	8.4	0.6	...	10.5	...
	1995	10.8	8.0	5.4	...	8.0	...
1599	Other Rubber Products Industries						
	1993	11.2	3.4	-1.8	1.1	4.9	13.5
	1994	14.1	5.1	-7.4	-1.3	6.9	13.6
	1995	17.8	7.5	-0.2	3.2	10.8	8.3
1611	Foamed and Expanded Plastic Products Industry						
	1993	10.6	0.9	-10.6	-5.5	2.2	5.2
	1994	13.9	4.5	-0.7	7.8	4.3	10.2
	1995	11.9	2.0	-1.7	-0.3	4.4	12.9
1621	Plastic Pipe and Pipe Fittings Industry						
	1993	11.5	4.5	-0.6	...	4.8	6.9
	1994	...	5.7	...	...	9.2	12.9
	1995	...	4.4	...	...	8.5	11.3

**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1631	Plastic Film and Sheeting Industry						
	1993	20.9	1.8	-5.9	...	1.8	6.7
	1994	...	2.7	...	...	2.7	4.0
	1995	...	1.6	...	...	2.7	7.1
1691	Plastic Bag Industry						
	1993	10.5	1.9	-4.8	0.6	2.6	2.6
	1994	11.4	3.0	-3.2	-1.6	4.2	3.8
	1995	16.3	6.8	0.7	-0.3	8.1	5.5
1699	Other Plastic Products Industries n.e.c.						
	1993	12.8	3.9	-4.9	0.5	5.7	6.0
	1994	14.5	6.5	-1.3	1.3	7.4	7.5
	1995	15.5	7.3	-0.9	2.1	8.7	9.1
1711	Leather Tanneries						
	1993	5.3	0.2	-19.5	-2.4	2.3	...
	1994	6.1	1.9	-21.1	-2.0	3.3	...
	1995	19.5	9.8	-3.7	10.4	7.8	...
1712	Footwear Industry						
	1993	11.0	3.5	-3.8	2.7	4.5	3.5
	1994	11.6	3.6	-2.8	-0.1	5.1	6.1
	1995	13.2	3.4	-4.6	1.2	4.4	9.3
1713	Luggage, Purse and Handbag Industry						
	1993	5.0	0.4	-10.0	-0.9	0.6	1.4
	1994	6.2	-0.7	-8.5	-2.0	-0.1	4.7
	1995	12.4	-2.1	-12.5	-12.5	6.6	...
1719	Other Leather and Allied Products Industry						
	1993	10.6	3.2	-1.8	2.3	3.5	5.3
	1994	8.5	1.6	-3.9	1.8	1.4	7.6
	1995	11.0	5.5	-1.3	6.3	4.8	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1811	Man-Made Fibre and Filament Yarn Industry						
	1993	22.5	3.2	-8.0	3.9	3.2	...
	1994	13.6	2.9	-26.3	-0.5	3.6	...
	1995	...	12.2	...	...	17.1	...
1821	Wool Yarn and Woven Cloth Industry						
	1993	7.2	4.4	-3.0	2.0	4.8	5.2
	1994	16.6	8.1	-0.8	2.8	13.5	4.1
	1995	...	3.1	...	...	11.5	7.0
1829	Other Spun Yarn and Woven Cloth Industries						
	1993	11.1	0.9	-18.1	-12.0	7.4	1.4
	1994	19.5	4.8	-0.2	5.4	4.1	2.7
	1995	7.4	2.0	-2.4	1.5	2.4	2.0
1831	Broad Knitted Fabric Industry						
	1993	6.0	2.5	-12.4	-10.2	4.8	4.2
	1994	7.1	3.3	-6.7	0.8	4.0	5.0
	1995	5.4	-1.6	-16.3	-3.5	1.5	4.7
1911	Natural Fibres Processing and Felt Products Industry						
	1993	16.9	7.5	-0.8	3.5	10.7	...
	1994	...	11.0	...	...	18.6	4.3
	1995	...	9.5	...	...	7.6	...
1921	Carpet, Mat and Rug Industry						
	1993	...	-3.3	...	4.3	-8.3	...
	1994	...	3.5	...	...	3.5	1.0
	1995	...	6.3	...	...	8.0	...
1931	Canvas and Related Products Industry						
	1993	9.9	0.4	-6.3	-3.4	3.1	...
	1994	12.5	4.4	-4.4	0.4	6.5	...
	1995	15.0	5.9	-1.5	3.8	7.7	...



**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1991	Narrow Fabric Industry						
	1993	11.6	4.2	-2.1	1.2	5.9	...
	1994	18.5	9.2	-6.3	9.9	9.2	...
	1995	27.5	10.6	2.7	9.6	10.6	...
1992	Contract Textile Dyeing and Finishing Industry						
	1993	15.7	5.8	-2.6	1.9	8.0	4.7
	1994	15.6	5.5	-6.3	1.0	7.5	1.3
	1995	14.9	5.6	-3.1	3.8	6.5	3.4
1993	Household Products of Textile Materials Industry						
	1993	7.7	-0.4	-14.9	-1.8	1.9	4.5
	1994	9.8	1.0	-6.8	-2.0	2.0	5.3
	1995	10.0	1.8	-8.0	-1.7	4.9	5.3
1994	Hygiene Products of Textile Materials Industry						
	1993	...	6.4	...	...	...	...
	1994	...	...	...	...	...	...
	1995	...	4.0	...	...	...	...
1999	Other Textile Products Industries n.e.c.						
	1993	13.4	3.8	-2.7	3.1	4.6	5.3
	1994	14.3	6.3	-1.5	3.8	7.5	9.2
	1995	15.4	6.5	-0.5	4.0	7.8	9.0
2431	Mens's and Boys' Coat Industry						
	1993	9.5	2.9	-8.5	-3.3	4.1	4.3
	1994	10.6	2.4	-2.5	-0.1	3.4	9.8
	1995	7.3	3.4	-0.7	3.4	3.9	3.0
2432	Men's and Boys' Suit and Jacket Industry						
	1993	5.3	-0.5	-16.4	-6.2	2.5	6.5
	1994	7.8	1.1	-7.1	-2.3	1.9	5.2
	1995	12.9	3.5	-2.8	3.0	4.0	5.2

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2433	Men's and Boys' Pants Industry						
	1993	9.7	-0.4	-14.2	-11.1	0.5	3.1
	1994	13.1	3.3	-6.8	-0.4	5.2	5.1
	1995	16.6	4.2	-1.5	6.2	1.5	...
2434	Men's and Boys' Shirt and Underwear Industry						
	1993	8.8	2.7	-8.7	1.5	3.9	1.3
	1994	7.2	0.9	-5.7	-0.8	0.9	4.3
	1995	7.3	2.0	0.2	0.3	4.1	5.7
2435	Men's and Boys' Clothing Contractors						
	1993	13.4	1.0	-14.1	-4.2	3.6	...
	1994	14.0	4.4	-15.9	-7.6	6.6	...
	1995	15.0	6.0	-7.4	1.5	6.1	...
2441	Women's Coat and Jacket Industry						
	1993	12.0	2.7	-6.1	-0.4	5.5	5.2
	1994	12.1	4.2	-4.2	3.4	5.3	7.8
	1995	12.4	4.2	-5.6	2.3	5.3	5.8
2442	Women's Sportswear Industry						
	1993	6.0	1.0	-10.4	-7.7	2.6	5.4
	1994	8.4	3.1	-6.9	0.4	3.7	4.0
	1995	10.0	3.5	-2.1	-0.7	5.2	5.3
2443	Women's Dress Industry						
	1993	6.6	0.2	-15.3	-5.1	1.4	8.2
	1994	5.1	0.9	-12.4	-4.6	1.9	7.8
	1995	6.0	0.9	-4.5	0.9	0.9	5.0
2444	Women's Blouse and Shirt Industry						
	1993	22.3	4.1	-13.8	18.1	3.9	...
	1994	...	3.3	...	...	7.2	...
	1995	...	2.6	...	...	6.7	...

Footnote (1) see page 123

**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2445	Women's Clothing Contractors						
	1993	15.7	1.4	-14.3	-1.0	3.2	14.0
	1994	18.3	3.3	-10.7	3.2	4.3	14.2
	1995	16.9	4.4	-9.0	2.1	6.3	14.4
2451	Children's Clothing Industry						
	1993	8.8	1.1	-7.2	-0.5	1.3	5.4
	1994	10.8	1.2	-11.4	0.8	1.5	6.4
	1995	12.4	0.6	-6.4	-0.7	1.6	5.4
2491	Sweater Industry						
	1993	8.4	0.9	-10.4	-1.7	2.0	0.1
	1994	12.7	3.9	-7.7	0.7	6.4	6.8
	1995	13.0	3.6	-6.1	-3.4	3.7	7.6
2492	Occupational Clothing Industry						
	1993	8.6	2.2	-5.9	-1.0	2.5	4.5
	1994	7.7	2.3	-2.4	1.1	2.8	2.4
	1995	10.9	5.2	-1.3	5.2	4.7	5.4
2493	Glove Industry						
	1993	9.1	3.3	-3.2	-1.2	4.8	...
	1994	10.2	5.8	-8.1	...	7.9	2.2
	1995	10.9	5.3	-5.3	5.2	9.1	3.5
2494	Hosiery Industry						
	1993	9.6	5.0	0.5	...	5.0	0.5
	1994	6.0	0.9	-6.0	0.4	4.9	1.6
	1995	10.7	2.0	-8.3	...	2.6	1.1
2495	Fur Goods Industry						
	1993	7.2	1.1	-8.0	0.4	2.0	...
	1994	8.0	2.0	-3.2	0.8	4.4	...
	1995	10.8	2.9	-1.1	1.9	3.8	...



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2496	Foundation Garment Industry						
	1993	...	1.6	...	...	...	...
	1994	...	...	...	...	...	...
	1995	...	...	...	...	...	...
2499	Other Clothing and Apparel Industries n.e.c.						
	1993	10.2	1.7	-9.1	0.5	3.1	3.3
	1994	13.7	3.6	-5.3	1.3	4.9	3.3
	1995	13.2	3.7	-4.7	2.5	4.4	5.0
2511	Shingle and Shake Industry						
	1993	16.2	3.8	-13.3	-3.8	4.2	5.8
	1994	12.6	3.5	-8.9	5.8	1.6	2.4
	1995	12.1	3.4	-7.7	-0.5	3.9	3.7
2512	Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)						
	1993	15.4	6.3	-2.0	0.7	8.9	9.8
	1994	17.5	8.3	-0.5	2.5	11.3	12.2
	1995	16.4	7.0	-0.6	2.3	9.1	8.8
2521	Hardwood Veneer and Plywood Industry						
	1993	14.1	1.9	-2.4	-0.5	3.8	6.9
	1994	9.2	2.6	-0.9	1.0	5.7	6.5
	1995	...	7.1	...	...	9.4	11.7
2541	Prefabricated Wooden Buildings Industry						
	1993	8.5	-4.3	-15.9	-7.4	0.9	7.2
	1994	11.6	2.8	-10.5	0.3	4.0	4.4
	1995	10.6	2.6	-8.6	0.8	4.9	5.6
2542	Wooden Kitchen Cabinet and Bathroom Vanity Industry						
	1993	8.8	0.5	-11.3	-1.9	1.9	4.6
	1994	10.2	2.0	-7.6	-0.5	3.3	8.4
	1995	10.8	1.8	-8.8	0.9	3.4	4.8

**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2543	Wooden Door and Window						
	1993	11.4	2.2	-6.0	1.3	2.6	3.2
	1994	9.1	2.3	-5.1	1.4	3.9	7.9
	1995	11.2	3.6	-2.6	1.1	4.7	5.8
2549	Other Millwork Industries						
	1993	13.3	3.6	-5.4	-1.0	4.5	5.9
	1994	15.0	3.7	-4.0	1.0	6.1	5.9
	1995	12.8	2.8	-6.2	1.1	4.6	5.4
2561	Wooden Box and Pallet Industry						
	1993	11.9	3.9	-3.4	2.2	5.8	4.8
	1994	15.1	7.5	-1.7	3.5	8.0	6.4
	1995	18.6	9.7	0.7	7.3	10.7	8.9
2581	Coffin and Casket Industry						
	1993	14.1	11.7	3.6	14.1	9.7	...
	1994	11.0	8.0	0.6	7.3	8.0	...
	1995	10.8	6.3	-0.4	2.7	8.3	...
2591	Wood Preservation Industry						
	1993	21.2	6.0	0.0	4.8	7.3	4.2
	1994	18.5	10.8	1.3	9.1	11.1	6.8
	1995	27.1	11.2	2.0	2.0	14.5	0.3
2592	Particle Board Industry						
	1993	...	3.4	...	...	...	...
	1994	...	10.2	...	...	10.2	...
	1995	...	...	...	...	...	...
2599	Other Wood Industries n.e.c.						
	1993	11.6	1.6	-9.3	-1.0	4.2	5.0
	1994	14.3	3.3	-8.1	-2.2	7.7	9.5
	1995	15.6	3.4	-6.6	-0.9	9.4	8.7

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2611	Wooden Household Furniture Industry						
	1993	11.4	1.5	-10.3	-0.7	3.5	5.7
	1994	11.9	3.1	-7.5	1.9	4.7	7.0
	1995	13.3	3.1	-5.8	1.2	5.8	7.0
2612	Upholstered Household Furniture Industry						
	1993	3.6	-2.1	-11.9	-7.7	0.1	5.6
	1994	9.3	1.2	-9.7	-4.1	2.3	7.7
	1995	18.7	1.7	-8.5	1.1	2.6	2.2
2619	Other Household Furniture Industries						
	1993	7.3	1.4	-10.2	-1.0	2.5	5.1
	1994	8.1	1.2	-10.8	-2.8	3.2	6.1
	1995	7.4	-0.5	-6.1	-1.2	1.9	6.2
2641	Metal Office Furniture Industry						
	1993	11.4	1.5	-2.5	1.1	2.2	30.3
	1994	14.9	6.7	-3.1	...	6.7	15.4
	1995	10.0	5.8	0.9	...	6.7	11.0
2649	Other Office Furniture Industries						
	1993	9.6	0.8	-11.6	-0.6	1.1	3.1
	1994	10.5	0.3	-9.5	-2.0	2.1	0.9
	1995	4.8	-0.2	-9.7	-2.1	0.2	2.9
2691	Bed Spring and Mattress Industry						
	1993	8.6	3.1	-6.6	4.1	3.0	2.7
	1994	8.4	2.8	-6.3	2.3	2.8	2.2
	1995	10.6	3.4	-2.3	-0.7	5.6	...
2692	Hotel, Restaurant and Institutional Furniture and Fixture Industry						
	1993	10.7	0.8	-12.9	-1.6	2.1	3.5
	1994	15.3	2.5	-6.3	1.8	3.1	6.1
	1995	12.7	3.7	-4.0	-0.8	6.0	7.1



1993, 1994, 1995 reference years

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2699	Other Furniture and Fixture Industries n.e.c.						
	1993	12.6	2.4	-7.1	1.3	3.2	1.8
	1994	10.3	2.2	-7.3	-0.1	4.4	3.3
	1995	10.3	4.3	-2.3	0.8	6.4	4.0
2711	Pulp Industry						
	1993	...	-3.3	...	0.9	...	...
	1994	...	-6.8	...	...	...	...
	1995	...	...	...	...	...	...
2713	Paperboard Industry						
	1993	...	0.1	...	...	...	...
	1994	...	4.6	...	...	...	...
	1995	...	...	...	...	...	...
2719	Other Paper Industries						
	1993	...	-0.7	...	...	-0.1	...
	1994	...	3.1	...	...	5.4	...
	1995	...	11.2	...	...	15.3	...
2731	Folding Carton and Set-Up Box Industry						
	1993	13.0	5.2	-0.7	3.3	5.6	5.0
	1994	11.6	5.6	0.5	-1.3	7.6	4.7
	1995	19.1	9.3	-0.6	5.9	9.8	5.8
2732	Corrugated Box Industry						
	1993	13.2	7.3	-3.2	...	7.9	4.8
	1994	14.3	6.5	2.2	...	8.3	9.8
	1995	22.6	14.6	3.0	...	15.3	8.0
2733	Paper Bag Industry						
	1993	...	-0.3	...	...	-0.3	...
	1994	...	3.4	...	...	3.4	...
	1995	...	6.1	...	...	5.6	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2791	Coated and Treated Paper Industry						
	1993	17.7	7.4	0.1	0.7	9.4	6.2
	1994	21.4	13.0	3.8	14.2	12.1	6.5
	1995	25.8	12.3	5.4	14.7	11.5	7.6
2792	Stationery Paper Products Industry						
	1993	9.8	3.5	-7.5	-2.8	3.8	4.3
	1994	9.4	5.0	-3.8	8.4	4.6	4.7
	1995	9.8	3.4	-3.3	...	3.9	7.6
2793	Paper Consumer Products Industry						
	1993	...	15.5	...	...	...	...
	1994	...	8.1	...	...	...	...
	1995	...	...	...	...	...	...
2799	Other Converted Paper Products Industries n.e.c.						
	1993	11.1	3.4	-3.6	3.6	3.4	5.0
	1994	12.5	5.0	0.4	3.5	5.8	4.8
	1995	17.3	7.2	0.6	4.9	13.1	9.0
2811	Business Forms Printing Industry						
	1993	12.3	3.7	-5.7	1.2	5.2	4.5
	1994	12.0	3.6	-5.0	1.0	5.6	7.6
	1995	13.9	4.7	-1.9	2.7	7.2	4.5
2819	Other Commercial Printing Industries						
	1993	11.6	2.2	-5.9	0.8	4.4	3.0
	1994	12.7	3.4	-4.4	1.5	5.3	4.3
	1995	14.9	4.5	-3.3	2.8	6.3	5.4
2821	Platemaking, Typesetting and Bindery Industry						
	1993	12.5	2.2	-6.7	1.2	3.6	2.7
	1994	12.0	3.3	-6.0	1.9	4.4	3.3
	1995	13.9	3.3	-4.3	1.6	6.8	4.7

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2831	Book Publishing Industry						
	1993	21.1	6.8	-2.2	5.7	8.7	6.8
	1994	16.8	6.2	-0.5	4.8	9.8	8.1
	1995	16.0	5.8	-2.7	5.5	5.9	3.8
2839	Other Publishing Industries						
	1993	22.2	5.3	-6.3	3.5	7.0	5.8
	1994	22.2	7.1	-4.1	5.8	8.7	9.4
	1995	23.5	8.6	-1.8	8.1	8.6	2.0
2841	Newspaper, Magazine and Periodical (Combined Publishing and Printing) Industry						
	1993	11.9	2.2	-8.8	-0.7	4.4	3.2
	1994	15.9	2.7	-9.0	-1.2	6.5	6.5
	1995	16.9	5.1	-4.1	3.8	6.0	5.3
2849	Other Combined Publishing and Printing Industries						
	1993	13.3	2.9	-6.7	0.9	4.6	7.9
	1994	18.3	5.5	-3.7	4.7	5.9	5.5
	1995	18.8	6.7	1.6	10.0	5.1	2.6
2912	Steel Foundries						
	1993	6.6	-3.6	-11.8	-8.2	-2.9	3.5
	1994	9.2	3.1	-7.4	0.5	3.5	0.3
	1995	10.3	6.9	0.7	...	5.6	7.3
2919	Other Primary Steel Industries						
	1993	11.2	5.5	-4.0	2.8	6.2	9.1
	1994	20.7	6.7	-1.4	7.7	6.4	8.0
	1995	17.9	10.9	2.2	4.6	13.6	11.5
2921	Steel Pipe and Tube Industry						
	1993	8.7	2.5	-13.3	...	2.1	3.5
	1994	12.8	4.7	-18.0	...	8.4	...
	1995	...	4.5	...	...	...	7.4

Footnote (1) see page 123



Table 1  
Pretax Profit to Assets (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2941	Iron Foundries						
	1993	11.1	-0.2	-8.7	-1.4	0.6	3.2
	1994	11.4	6.2	-2.9	2.4	6.3	7.0
	1995	15.3	6.6	-3.4	1.1	9.5	13.3
2961	Aluminum Rolling, Casting and Extruding Industry						
	1993	10.2	4.2	-5.7	1.1	4.6	8.7
	1994	14.2	6.7	0.9	11.7	6.0	4.2
	1995	16.7	10.1	0.6	19.2	10.0	5.6
2971	Copper and Copper Alloy Rolling, Casting and Extruding Industry						
	1993	14.5	4.1	0.5	3.8	4.1	...
	1994	13.9	5.4	1.5	...	5.3	...
	1995	15.2	9.8	3.3	...	9.5	...
2999	Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries						
	1993	11.0	4.2	-2.2	2.1	6.7	6.1
	1994	13.3	5.7	-2.1	6.4	5.5	2.8
	1995	15.1	8.7	0.7	9.6	8.7	6.8
3011	Power Boiler and Heat Exchanger Industry						
	1993	9.0	3.1	-3.2	2.1	5.0	1.4
	1994	14.2	6.8	-6.5	...	6.8	-0.3
	1995	16.0	7.9	-0.9	3.4	8.7	...
3021	Metal Tanks (Heavy Gauge) Industry						
	1993	5.7	-4.8	-20.2	-15.5	-3.3	1.7
	1994	13.5	6.8	-7.5	-7.7	10.1	2.6
	1995	20.1	9.1	-2.4	...	12.1	4.9
3022	Plate Work Industry						
	1993	13.7	2.6	-12.5	4.3	2.5	...
	1994	12.4	5.1	-4.1	5.2	4.9	...
	1995	18.0	11.4	3.4	12.3	10.0	...

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3023	Pre-Engineered Metal Buildings Industry (Except Portable)						
	1993	...	2.1	...	...	...	2.0
	1994	...	3.7	...	...	12.6	...
	1995	...	...	...	...	...	...
3029	Other Fabricated Structural Metal Products Industries						
	1993	8.5	0.8	-9.6	1.1	0.6	4.4
	1994	12.5	3.1	-4.3	-2.9	4.4	3.3
	1995	17.6	8.0	1.9	6.0	9.6	8.6
3031	Metal Door and Window Industry						
	1993	9.4	2.0	-8.9	1.0	2.7	2.9
	1994	13.5	3.9	-5.8	-1.2	5.7	4.8
	1995	11.5	3.1	-3.6	-0.7	4.2	4.7
3032	Prefabricated Portable Metal Buildings Industry						
	1993	27.8	6.7	-3.6	3.6	13.4	...
	1994	19.0	9.5	-9.0	4.7	12.3	...
	1995	18.0	11.5	0.4	-2.1	13.6	13.0
3039	Other Ornamental and Architectural Metal Products Industry						
	1993	9.9	0.7	-12.3	-0.9	1.5	1.3
	1994	11.2	3.8	-4.1	-0.1	6.3	2.8
	1995	12.3	4.6	-1.7	1.9	6.3	5.6
3041	Custom Coating of Metal Products Industry						
	1993	12.8	4.1	-3.6	-0.3	6.6	10.4
	1994	17.2	7.4	-1.1	4.0	8.6	19.0
	1995	22.1	9.2	0.8	4.9	10.9	14.4
3042	Metal Closure and Container Industry						
	1993	14.7	3.0	-6.4	-3.5	5.2	8.7
	1994	14.2	7.7	-2.8	4.3	9.5	2.9
	1995	19.6	8.9	0.5	8.4	11.1	3.6

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3049	Other Stamped and Pressed Metal Products Industries						
	1993	13.9	4.3	-3.9	1.3	5.3	4.7
	1994	15.6	6.3	-1.5	2.7	7.2	5.0
	1995	18.0	7.9	0.1	3.1	9.6	6.2
3051	Upholstery and Coil Spring Industry						
	1993	...	2.1	...	...	2.8	...
	1994	...	6.4	...	...	7.3	...
	1995	...	8.1	...	...	...	...
3052	Wire and Wire Rope Industry						
	1993	12.1	4.0	-7.5	...	3.1	7.0
	1994	12.5	5.3	-1.3	...	5.2	6.1
	1995	20.4	6.5	1.2	...	6.5	...
3053	Industrial Fastener Industry						
	1993	9.8	4.2	-2.3	-1.5	4.9	4.3
	1994	13.0	5.8	0.7	5.2	7.2	6.0
	1995	15.8	9.7	2.2	5.4	9.9	6.9
3059	Other Wire Products Industries						
	1993	10.6	3.6	-3.5	-1.8	3.9	1.9
	1994	13.3	4.6	-1.4	1.4	6.9	4.0
	1995	16.4	7.0	0.5	5.4	7.3	6.6
3061	Basic Hardware Industry						
	1993	9.9	2.2	-18.4	-22.0	3.0	1.1
	1994	13.9	6.8	-4.6	-0.5	6.8	6.7
	1995	23.5	10.7	-3.4	26.9	8.4	...
3062	Metal Dies, Moulds and Patterns Industry						
	1993	15.7	5.8	-1.4	2.3	7.3	4.5
	1994	19.3	9.4	0.5	6.5	10.3	7.0
	1995	21.3	10.1	1.6	6.6	11.4	9.1

Footnote (1) see page 123



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3063	Hand Tool and Implement Industry						
	1993	16.8	6.2	-3.6	3.6	7.9	...
	1994	17.7	8.8	0.7	4.2	10.1	3.9
	1995	20.0	12.0	2.3	9.6	12.6	4.9
3069	Other Hardware and Cutlery Industries						
	1993	14.0	4.0	-1.7	4.0	3.9	2.4
	1994	16.4	7.0	0.9	5.0	9.0	15.3
	1995	15.8	7.8	0.7	3.9	9.8	5.1
3071	Heating Equipment Industry						
	1993	10.9	3.7	-11.9	-7.5	4.7	7.9
	1994	18.2	6.0	-1.5	9.0	4.4	7.4
	1995	17.1	4.5	-3.0	1.3	5.2	5.3
3081	Machine Shop Industry						
	1993	14.2	4.7	-3.2	3.9	6.1	2.7
	1994	18.2	7.5	-0.6	5.9	9.4	5.2
	1995	20.0	9.2	1.1	6.5	11.7	6.7
3091	Metal Plumbing Fixtures and Fittings Industry						
	1993	5.7	1.0	-8.4	1.7	0.9	...
	1994	11.6	2.2	-1.3	4.2	2.1	3.1
	1995	12.3	2.3	-4.8	0.8	4.1	...
3092	Metal Valve Industry						
	1993	17.3	6.7	1.5	...	7.0	6.6
	1994	11.2	3.0	-4.3	...	4.6	10.1
	1995	16.6	9.3	3.9	...	8.5	3.3
3099	Other Metal Fabricating Industries n.e.c.						
	1993	12.1	3.3	-4.0	1.3	4.5	4.1
	1994	14.9	6.7	-1.4	2.8	8.6	6.7
	1995	17.0	8.2	0.7	3.7	9.7	7.0

Footnote (1) see page 123

Table 1

## Pretax Profit to Assets (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3111	Agricultural Implement Industry						
	1993	13.4	5.0	-1.2	1.3	6.0	4.1
	1994	15.4	6.0	0.7	3.5	7.8	4.9
	1995	14.6	5.2	0.1	3.3	7.9	7.7
3121	Commercial Refrigeration and Air Conditioning Equipment Industry						
	1993	11.6	2.3	-10.1	-4.6	3.5	5.4
	1994	13.7	3.9	-4.0	2.6	4.5	5.2
	1995	13.5	1.1	-10.3	0.7	6.3	6.1
3191	Compressor, Pump and Industrial Fan Industry						
	1993	12.9	5.1	-5.2	3.4	5.7	3.1
	1994	12.1	5.5	-0.6	2.0	5.7	6.4
	1995	20.2	9.3	2.9	14.0	9.2	9.9
3192	Construction and Mining Machinery and Materials Handling Equipment Industry						
	1993	11.5	2.7	-3.4	-0.4	5.2	3.7
	1994	16.0	6.8	-0.6	5.4	7.1	7.6
	1995	17.3	7.0	-0.8	2.4	9.1	7.5
3193	Sawmill and Woodworking Machinery Industry						
	1993	10.6	3.4	-1.5	1.8	3.8	...
	1994	11.5	3.5	-5.6	-2.2	4.7	9.0
	1995	12.7	6.2	-3.8	2.5	7.5	...
3194	Turbine and Mechanical Power Transmission Equipment Industry						
	1993	9.2	3.6	-4.2	1.1	4.9	7.9
	1994	15.2	6.0	0.4	2.1	7.2	9.6
	1995	17.0	9.8	4.7	6.8	9.8	5.8
3199	Other Machinery and Equipment Industries n.e.c.						
	1993	12.9	3.4	-4.5	1.0	4.3	4.7
	1994	16.0	6.3	-1.4	2.9	7.4	5.0
	1995	17.2	8.6	0.0	5.5	10.0	6.4

1993, 1994, 1995 reference years

Table 1

## Pretax Profit to Assets (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3211	Aircraft and Aircraft Parts Industry						
	1993	9.4	1.7	-8.3	0.1	5.1	1.2
	1994	9.0	3.3	-2.9	0.3	5.0	2.2
	1995	17.1	6.2	0.2	5.4	6.9	2.4
3231	Motor Vehicle Industry						
	1993	7.3	-5.5	-12.0	...	-0.5	...
	1994	...	2.5	...	-0.4	5.8	...
	1995	...	2.3	...	...	5.6	...
3241	Truck and Bus Body Industry						
	1993	9.0	2.3	-4.8	2.8	2.3	6.6
	1994	12.2	3.3	-4.1	1.6	5.3	6.6
	1995	14.0	5.6	-0.7	5.8	5.6	6.7
3242	Commercial Trailer Industry						
	1993	9.3	0.4	-7.5	-3.0	3.2	...
	1994	12.4	5.0	-2.6	-0.1	8.3	16.0
	1995	15.3	5.5	-5.4	-3.0	15.3	6.6
3243	Non-Commercial Trailer Industry						
	1993	6.6	1.9	-4.6	0.8	2.2	...
	1994	18.0	2.7	-11.5	1.1	3.6	10.6
	1995	17.1	2.9	-4.7	-1.1	5.3	8.6
3244	Mobile Home Industry						
	1993	...	-2.5	...	...	0.4	9.4
	1994	...	0.2	...	...	4.3	10.3
	1995	...	3.5	...	...	5.8	...
3251	Motor Vehicle Engine and Engine Parts Industry						
	1993	17.8	2.2	-7.5	-4.4	7.3	3.5
	1994	17.0	5.3	-6.7	-3.1	11.3	13.4
	1995	19.1	9.1	-2.3	-0.1	14.6	...

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3252	Motor Vehicle Wiring Assemblies Industry						
	1993	15.8	4.2	-6.0	3.1	7.1	...
	1994	23.8	12.4	1.7	3.9	13.9	...
	1995	...	15.0	...	25.6	12.8	...
3253	Motor Vehicle Stampings Industry						
	1993	11.7	3.8	-1.4	...	3.8	7.9
	1994	...	4.0	...	...	...	16.3
	1995	...	5.1	...	...	...	...
3254	Motor Vehicle Steering and Suspension Parts Industry						
	1993	...	1.9	...	...	1.9	...
	1994	...	3.5	...	...	5.5	...
	1995	...	5.3	...	...	6.6	...
3255	Motor Vehicle Wheel and Brake Industry						
	1993	16.0	2.7	-2.2	1.3	7.0	8.9
	1994	14.6	4.7	-3.4	5.3	4.6	...
	1995	9.0	2.0	-1.3	3.7	2.0	...
3256	Plastic Parts and Accessories For Motor Vehicles Industry						
	1993	13.8	2.4	-7.4	1.8	8.0	...
	1994	8.7	-0.1	-20.0	-9.8	4.8	...
	1995	8.1	4.3	-4.1	...	7.1	...
3257	Motor Vehicle Fabric Accessories Industry						
	1993	9.0	4.3	-3.6	3.8	...	...
	1994	7.4	6.1	-9.0	-3.5	7.6	...
	1995	...	6.4	...	2.0	6.8	...
3259	Other Motor Vehicle Accessories, Parts and Assemblies Industries						
	1993	14.1	6.5	1.4	6.0	7.1	5.2
	1994	16.5	5.2	0.8	4.1	7.0	8.8
	1995	14.8	6.9	1.6	7.4	6.6	10.8

Footnote (1) see page 123



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3271	Shipbuilding and Repair Industry						
	1993	8.0	0.1	-12.5	-3.4	2.8	-5.2
	1994	9.7	-1.7	-22.2	-14.1	3.8	...
	1995	14.0	3.0	-3.4	2.7	4.8	...
3281	Boatbuilding and Repair Industry						
	1993	9.7	0.9	-10.6	-0.8	2.6	...
	1994	9.0	1.0	-8.2	-0.7	3.8	1.8
	1995	11.0	3.8	-3.4	0.5	6.2	...
3299	Other Transportation Equipment Industries						
	1993	2.5	-0.4	-5.9	-4.0	1.6	...
	1994	10.7	0.7	-9.5	-0.6	6.3	...
	1995	11.2	4.3	-11.9	4.8	3.3	...
3311	Small Electrical Appliance Industry						
	1993	9.9	2.4	-1.7	1.6	3.6	4.1
	1994	15.6	4.3	-3.0	2.8	6.9	7.9
	1995	21.1	7.4	-1.9	2.5	9.7	4.7
3321	Major Appliance Industry (Electric and Non-Electric)						
	1993	19.1	3.4	-14.9	...	4.4	...
	1994	13.6	4.5	-17.4	...	6.7	...
	1995	...	4.8	...	4.8	4.9	...
3331	Lighting Fixture Industry						
	1993	5.4	0.7	-16.8	-1.6	0.9	5.7
	1994	11.2	1.8	-7.4	2.4	1.3	4.3
	1995	12.2	3.0	-3.4	2.9	3.6	...
3332	Electric Lamp and Shade Industry (Except Bulb and Tube)						
	1993	4.5	0.4	-13.0	3.5	0.3	...
	1994	5.8	0.0	-8.3	-2.9	0.7	...
	1995	6.0	1.6	-9.2	0.3	4.4	...

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3333	Electric Lamp (Bulb and Tube) Industry						
	1993	...	8.8	...	8.8	8.7	...
	1994	...	3.3	...	-0.7	...	...
	1995	...	14.3	...	...	...	...
3341	Record Player, Radio and Television Receiver Industry						
	1993	13.9	5.0	-9.5	-3.4	9.5	1.0
	1994	16.9	2.1	-9.5	-2.3	10.0	...
	1995	20.7	9.0	0.5	15.3	7.1	...
3351	Telecommunication Equipment Industry						
	1993	17.3	-3.7	-50.0	-37.8	1.6	...
	1994	11.3	1.6	-2.6	...	2.2	...
	1995	...	-0.6	...	3.8	-12.2	...
3352	Electronic Parts and Components Industry						
	1993	15.4	5.6	-2.9	3.9	8.0	5.2
	1994	18.7	6.9	-1.1	5.1	7.8	7.1
	1995	20.7	9.4	-2.0	3.7	11.1	14.0
3359	Other Communication and Electronic Equipment Industries						
	1993	16.0	4.8	-6.8	2.4	6.9	3.5
	1994	19.9	6.3	-7.1	5.9	7.0	5.9
	1995	18.1	7.8	-2.1	2.9	10.1	7.2
3361	Electronic Computing and Peripheral Equipment Industry						
	1993	15.3	2.0	-13.4	-3.8	7.2	1.5
	1994	24.3	9.2	-2.0	3.4	16.0	3.2
	1995	19.8	7.4	-9.7	5.0	8.9	6.0
3362	Electronic Office, Store and Business Machine Industry						
	1993	...	0.2	...	-1.1	...	...
	1994	...	5.9	...	...	...	...
	1995	...	2.0	...	...	...	...

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3369	Other Office, Store and Business Machine Industries						
	1993	13.9	3.7	-12.1	2.5	4.7	...
	1994	18.9	7.7	-11.0	7.7	7.7	...
	1995	8.4	3.5	-4.4	-1.4	8.0	...
3371	Electrical Transformer Industry						
	1993	3.7	-0.9	-12.9	...	2.4	...
	1994	14.1	2.3	-2.8	...	2.3	...
	1995	...	5.4	...	...	3.1	...
3372	Electrical Switchgear and Protective Equipment Industry						
	1993	9.0	2.7	-3.1	0.1	3.0	3.3
	1994	20.7	8.2	0.2	12.4	7.9	6.5
	1995	16.3	6.7	-3.6	3.0	9.1	3.2
3379	Other Electrical Industrial Equipment Industries						
	1993	13.5	5.7	-2.4	2.5	6.4	1.9
	1994	17.6	8.7	-1.4	7.5	8.9	4.9
	1995	17.4	9.5	3.3	11.7	8.4	5.4
3381	Communications and Energy Wire and Cable Industry						
	1993	6.8	1.0	-6.4	5.0	0.8	-0.6
	1994	11.6	4.2	-8.1	16.3	0.8	8.4
	1995	21.7	10.5	1.0	9.8	11.0	8.5
3391	Battery Industry						
	1993	...	0.7	...	...	1.6	...
	1994	...	2.9	...	...	3.8	...
	1995	...	8.6	...	...	9.2	...
3392	Non-Current Carrying Wiring Devices Industry						
	1993	...	8.2	...	...	8.2	...
	1994	...	6.3	...	...	6.4	...
	1995	...	15.3	...	...	...	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3399	Other Electrical Products Industries n.e.c.						
	1993	17.0	6.6	-1.4	6.6	6.5	6.9
	1994	17.3	8.6	-3.4	2.3	10.6	11.1
	1995	19.6	9.1	0.8	7.9	9.3	13.3
3511	Clay Products Industry (From Domestic Clay)						
	1993	12.3	2.9	-15.4	8.2	-0.5	4.2
	1994	17.6	4.5	-4.7	4.6	3.5	1.1
	1995	14.5	2.8	-8.0	11.7	1.8	...
3512	Clay Products Industry (From Imported Clay)						
	1993	9.3	-0.7	-9.1	-2.1	3.2	...
	1994	11.1	2.1	-15.6	-1.6	7.8	...
	1995	15.4	3.8	-7.3	1.5	4.9	...
3521	Hydraulic Cement Industry						
	1993	7.3	3.2	-5.3	1.1	4.7	...
	1994	13.0	2.1	-5.4	5.2	0.3	...
	1995	5.7	0.6	-1.5	...	0.6	...
3541	Concrete Pipe Industry						
	1993	13.5	4.5	1.3	...	5.3	5.2
	1994	15.6	11.1	4.4	...	11.1	5.2
	1995	...	9.0	...	...	...	...
3542	Structural Concrete Products Industry						
	1993	7.9	3.4	-5.2	3.7	3.4	0.8
	1994	10.8	5.8	-2.2	9.9	4.2	1.2
	1995	9.6	3.8	-6.2	3.8	4.3	3.6
3549	Other Concrete Products Industries						
	1993	10.9	3.3	-3.3	6.5	2.9	1.7
	1994	10.8	3.5	-1.6	3.2	3.9	4.9
	1995	10.1	3.8	-2.6	2.7	4.2	5.4

Footnote (1) see page 123



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3551	Ready-Mix Concrete Industry						
	1993	11.0	2.5	-4.0	0.9	3.3	4.2
	1994	11.9	5.4	-2.0	1.1	7.0	2.4
	1995	12.3	4.3	-2.3	2.1	5.2	6.0
3561	Primary Glass and Glass Containers Industry						
	1993	9.8	1.7	-5.5	-1.9	4.9	...
	1994	17.0	4.1	-8.0	3.9	8.1	...
	1995	14.0	3.7	-12.9	2.4	4.7	9.6
3562	Glass Products Industry (Except Glass Containers)						
	1993	8.7	-0.9	-10.0	-2.4	1.6	11.1
	1994	13.4	3.1	-7.5	6.2	2.6	15.8
	1995	14.4	4.1	-2.9	2.6	6.9	15.9
3571	Abrasives Industry						
	1993	16.7	5.8	1.4	...	4.9	...
	1994	25.8	6.5	-1.0	...	12.2	0.7
	1995	8.6	4.7	-1.3	...	4.7	...
3591	Refractories Industry						
	1993	...	1.6	...	...	0.7	...
	1994	4.0	-1.7	-7.7	...	-3.8	...
	1995	...	1.9	...	...	1.1	...
3593	Gypsum Products Industry						
	1993	...	-1.2	...	...	2.8	...
	1994	...	5.9	...	...	2.7	...
	1995	...	12.2	...	...	12.2	...
3594	Non-Metallic Mineral Insulating Materials Industry						
	1993	14.1	4.5	-19.4	-14.9	5.0	...
	1994	12.3	3.7	-15.6	-27.7	8.2	...
	1995	...	3.7	...	...	...	...

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3599	Other Non-Metallic Mineral Products Industries n.e.c.						
	1993	10.1	3.0	-5.4	3.5	2.9	-2.2
	1994	9.7	4.2	-3.9	4.0	4.8	2.1
	1995	8.7	1.6	-4.9	-0.7	2.5	7.0
3611	Refined Petroleum Products Industry (Except Lubricating Oil and Grease)						
	1993	...	7.5	...	7.0	...	...
	1994	18.1	9.6	-4.1	9.6	9.9	...
	1995	...	2.3	...	...	4.4	...
3612	Lubricating Oil and Grease Industry						
	1993	15.9	5.7	-1.6	14.8	4.4	...
	1994	14.4	6.3	-20.6	-13.7	11.0	...
	1995	12.7	6.4	0.7	0.8	9.7	...
3699	Other Petroleum and Coal Products Industries						
	1993	12.0	6.2	-2.9	3.6	7.0	7.7
	1994	13.0	7.3	0.1	5.8	9.1	13.4
	1995	12.7	5.7	-0.7	...	5.8	12.9
3711	Industrial Inorganic Chemical Industries n.e.c.						
	1993	16.4	2.8	-3.3	9.3	2.1	12.8
	1994	11.6	1.9	-5.3	3.1	1.9	15.0
	1995	20.0	4.1	-5.7	4.1	3.6	12.0
3712	Industrial Organic Chemical Industries n.e.c.						
	1993	15.3	8.6	-0.9	...	8.6	9.5
	1994	12.5	6.5	0.1	...	6.0	7.2
	1995	...	10.2	...	...	12.7	...
3721	Chemical Fertilizer and Fertilizer Materials Industry						
	1993	...	4.0	...	...	...	...
	1994	...	7.0	...	...	...	...
	1995	...	3.2	...	...	...	...

**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3722	Mixed Fertilizer Industry						
	1993	14.6	4.1	-3.7	0.7	6.3	8.0
	1994	12.1	7.2	2.2	...	7.7	7.6
	1995	10.2	5.5	2.7	...	5.5	7.2
3731	Plastic and Synthetic Resin Industry						
	1993	20.2	5.1	-7.0	-1.6	7.7	2.8
	1994	18.4	7.7	-0.6	7.5	7.7	8.2
	1995	25.9	11.5	-5.2	-1.9	12.9	17.1
3741	Pharmaceutical and Medicine Industry						
	1993	29.4	6.3	-2.7	4.3	7.1	9.1
	1994	43.2	11.4	-0.5	12.3	10.6	7.9
	1995	31.4	9.2	-0.5	8.8	9.6	7.8
3751	Paint and Varnish Industry						
	1993	11.7	3.2	-4.6	0.6	5.1	3.4
	1994	17.8	5.5	-0.5	4.0	5.5	5.2
	1995	13.6	5.7	-6.8	1.6	6.8	8.2
3761	Soap and Cleaning Compounds Industry						
	1993	12.5	3.9	-2.0	1.7	5.6	3.5
	1994	12.1	4.6	-1.4	1.5	5.4	3.9
	1995	12.1	4.5	-0.8	4.0	4.5	...
3771	Toilet Preparations Industry						
	1993	11.5	5.1	-2.3	2.9	6.1	6.7
	1994	10.7	3.6	-3.3	0.2	5.8	13.9
	1995	10.2	1.9	-8.2	1.2	4.7	6.8
3791	Printing Ink Industry						
	1993	12.5	4.3	-1.3	...	2.5	...
	1994	12.8	6.1	0.8	5.7	6.5	1.9
	1995	...	3.4	...	...	8.5	...

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3792	Adhesives Industry						
	1993	12.4	1.7	-7.3	...	2.7	1.7
	1994	8.7	0.9	-9.6	...	2.6	3.2
	1995	...	7.6	...	...	8.1	...
3799	Other Chemical Products Industries n.e.c.						
	1993	16.3	5.1	-5.2	1.8	6.9	7.2
	1994	15.3	5.1	-1.2	2.5	7.4	7.0
	1995	17.1	7.2	-0.6	-0.6	12.3	6.6
3911	Indicating, Recording and Controlling Instruments Industry						
	1993	17.3	7.6	-5.6	-0.5	7.8	8.3
	1994	18.8	9.4	1.4	11.3	9.3	8.1
	1995	18.6	8.2	-2.7	4.1	10.5	9.2
3912	Other Instruments and Related Products Industry						
	1993	17.1	5.3	-3.6	5.2	5.4	8.1
	1994	19.6	6.9	-3.7	5.2	10.7	0.3
	1995	21.5	8.5	-2.9	4.1	11.2	5.4
3913	Clock and Watch Industry						
	1993	18.7	8.0	0.7	10.3	...	...
	1994	12.2	5.1	-2.5	5.1	...	...
	1995	17.4	2.5	-9.7	4.1	...	...
3914	Ophthalmic Goods Industry						
	1993	19.8	7.4	-1.3	6.1	8.4	4.3
	1994	20.3	4.9	-4.5	3.0	7.6	0.5
	1995	23.8	8.4	-0.8	7.0	8.9	2.2
3921	Jewellery and Silverware Industry						
	1993	8.4	0.7	-6.7	-1.4	3.6	2.1
	1994	9.4	2.7	-2.9	1.9	5.1	3.9
	1995	10.5	2.5	-5.0	1.4	5.0	2.5



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3922	Precious Metal Secondary Refining Industry						
	1993	...	6.6	...	2.7	...	...
	1994	...	2.6	...	...	...	...
	1995	...	5.2	...	...	5.6	...
3931	Sporting Goods Industry						
	1993	11.8	2.1	-7.1	1.2	4.7	3.3
	1994	11.4	3.3	-4.8	1.0	5.5	6.0
	1995	14.0	5.0	-2.3	1.9	9.0	5.7
3932	Toys and Games Industry						
	1993	11.7	3.8	-7.0	2.9	5.1	7.7
	1994	14.3	5.2	-11.8	1.3	6.5	6.7
	1995	20.3	6.5	-1.0	5.8	10.9	...
3971	Sign and Display Industry						
	1993	11.7	1.0	-8.1	-0.6	2.5	5.3
	1994	13.4	3.3	-5.1	2.8	4.4	5.6
	1995	14.8	3.9	-3.6	3.0	6.4	9.3
3991	Broom, Brush and Mop Industry						
	1993	11.7	2.8	-9.2	-3.4	4.8	...
	1994	13.7	3.6	-1.1	2.8	4.0	3.3
	1995	12.8	4.2	-4.0	2.3	4.4	...
3992	Button, Buckle and Clothes Fastener Industry						
	1993	11.2	2.7	-8.1	-8.7	9.2	...
	1994	...	3.0	...	...	1.0	...
	1995	...	1.6	...	...	9.7	...
3993	Floor Tile, Linoleum and Coated Fabric Industry						
	1993	...	5.7	...	...	...	...
	1994	...	13.7	...	...	...	...
	1995	...	...	...	...	...	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3994	Musical Instrument and Sound Recording Industry						
	1993	20.6	7.3	-1.3	7.5	6.2	...
	1994	19.5	10.3	0.5	4.8	11.7	...
	1995	20.0	10.7	-1.5	11.9	8.0	...
3999	Other Manufactured Products Industries n.e.c.						
	1993	19.0	6.0	-2.3	5.2	6.6	3.9
	1994	19.4	7.2	-1.9	5.9	8.5	5.8
	1995	22.0	7.6	-1.6	7.1	8.7	4.6
<b>CONSTRUCTION</b>							
4011	Single Family Housing						
	1993	11.8	1.3	-8.6	-0.1	3.3	2.7
	1994	12.4	1.9	-6.6	0.6	3.7	3.3
	1995	12.5	1.8	-7.0	0.6	3.5	4.1
4012	Apartment and Other Multiple Housing						
	1993	11.0	1.0	-7.1	-1.0	3.3	1.5
	1994	13.3	1.3	-8.0	-0.1	2.9	4.9
	1995	14.1	1.6	-6.4	-0.1	3.4	4.4
4013	Residential Renovation						
	1993	16.2	1.5	-15.8	-0.5	4.4	...
	1994	17.4	3.0	-11.8	1.6	5.9	7.1
	1995	18.1	3.1	-12.3	1.7	5.8	5.8
4021	Manufacturing and Light Industrial Building						
	1993	8.3	0.2	-10.9	-4.1	2.0	0.9
	1994	11.1	1.6	-5.4	-0.5	3.7	7.0
	1995	11.5	2.4	-5.5	1.3	5.0	4.4

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4022	Commercial Building						
	1993	9.1	1.2	-7.9	-0.3	2.6	2.9
	1994	10.7	1.9	-5.5	0.1	4.1	2.2
	1995	13.7	4.0	-3.0	1.4	6.3	3.6
4023	Institutional Building						
	1993	10.1	1.8	-5.8	-2.9	4.2	3.2
	1994	8.4	1.7	-5.4	-3.2	3.5	6.6
	1995	9.3	2.8	-7.9	0.5	3.9	2.4
4112	Gas, Oil and Other Energy Related Structures (Except Pipelines)						
	1993	15.4	6.9	-5.8	6.9	7.0	7.5
	1994	23.7	11.7	2.3	9.7	13.1	10.3
	1995	14.6	7.3	-2.9	2.7	9.2	7.6
4113	Gas and Oil Pipelines						
	1993	9.7	2.5	-9.2	-2.5	4.6	4.0
	1994	18.4	6.9	-0.3	9.9	6.8	4.8
	1995	16.9	5.0	-1.4	12.5	2.0	4.1
4119	Other Industrial Construction						
	1993	8.6	-0.1	-17.2	-1.4	-0.1	3.6
	1994	12.1	3.6	-1.7	3.3	4.2	4.5
	1995	13.0	4.5	-1.2	4.8	2.5	3.7
4121	Highways, Streets and Bridges						
	1993	10.3	2.1	-8.4	0.4	3.2	2.7
	1994	12.7	4.0	-4.4	2.6	5.6	4.7
	1995	12.2	3.4	-5.1	1.1	6.1	4.5
4122	Waterworks and Sewage Systems						
	1993	8.6	0.4	-9.1	-1.7	1.8	-2.6
	1994	13.7	4.1	-5.9	-0.6	7.8	4.1
	1995	13.1	4.0	-2.6	0.8	7.6	3.6

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4123	Hydroelectric Power Plants and Related Structures (Except Transmission Lines)						
	1993	...	0.6	...	1.1	...	...
	1994	5.4	0.5	-1.4	-1.0	3.9	...
	1995	6.0	2.8	-1.6	3.6	1.8	...
4124	Power and Telecommunication Transmission Lines						
	1993	16.4	4.2	-11.8	2.5	4.7	11.9
	1994	16.7	3.2	-4.5	2.2	6.2	...
	1995	18.8	7.4	-3.2	2.1	9.0	8.9
4129	Other Heavy Construction						
	1993	9.0	1.1	-11.6	-0.7	2.4	-0.4
	1994	14.1	2.8	-4.4	0.5	4.8	3.2
	1995	16.0	5.4	-4.1	4.1	5.8	1.9
4211	Wrecking and Demolition						
	1993	15.9	2.1	-4.2	1.3	3.4	...
	1994	20.1	6.0	-4.3	5.8	7.8	...
	1995	18.6	5.6	-6.3	2.7	12.4	...
4212	Water Well Drilling						
	1993	13.9	1.4	-10.3	0.7	4.3	...
	1994	13.1	2.2	-7.6	1.2	5.0	...
	1995	13.2	3.3	-7.2	2.4	5.8	...
4213	Septic System Installation						
	1993	10.8	1.8	-11.8	1.3	5.2	...
	1994	11.8	4.0	-2.3	3.8	7.2	...
	1995	11.4	3.0	-8.4	1.5	7.6	...
4214	Excavating and Grading						
	1993	11.7	2.3	-7.0	1.4	4.5	1.2
	1994	13.5	3.8	-5.4	2.5	5.9	5.3
	1995	12.7	3.1	-5.7	1.4	6.1	5.6

Footnote (1) see page 123



**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4215	Equipment Rental (With Operator)						
	1993	10.3	1.9	-7.0	1.8	1.9	0.6
	1994	13.3	2.6	-4.3	1.7	4.1	6.5
	1995	11.2	2.4	-4.3	1.4	4.7	4.2
4216	Asphalt Paving						
	1993	13.2	2.2	-11.7	-0.8	4.9	3.4
	1994	15.6	3.6	-6.7	2.2	5.7	6.3
	1995	14.4	1.9	-11.3	-1.5	4.9	3.5
4217	Fencing Installation						
	1993	15.4	3.1	-8.0	1.9	4.1	...
	1994	13.3	2.0	-12.4	-1.6	4.8	...
	1995	16.4	5.0	-5.6	5.0	4.6	...
4219	Other Site Work						
	1993	11.4	-0.2	-13.7	-1.6	3.7	7.7
	1994	14.2	2.0	-10.5	-0.1	5.6	5.7
	1995	13.9	2.8	-7.3	2.1	5.6	6.0
4221	Piledriving Work						
	1993	11.7	1.9	-7.5	-0.6	2.9	...
	1994	23.8	9.0	-2.2	8.6	9.6	...
	1995	29.2	12.0	-1.2	5.1	15.1	...
4222	Form Work						
	1993	10.3	-0.5	-14.9	-1.5	0.2	-6.1
	1994	15.7	4.9	-8.5	3.5	6.6	6.3
	1995	12.7	2.2	-11.7	-3.7	7.1	5.3
4223	Steel Reinforcing						
	1993	16.7	-2.4	-25.8	-8.5	-0.7	...
	1994	21.9	2.4	-10.7	-4.5	8.3	...
	1995	15.5	7.1	-3.5	7.3	5.8	...

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4224	Concrete Pouring and Finishing						
	1993	12.2	1.0	-12.6	-1.1	3.2	2.4
	1994	15.3	3.4	-8.3	2.4	4.6	6.6
	1995	16.0	2.5	-8.9	0.6	6.8	5.3
4225	Precast Concrete Installation						
	1993	22.9	0.3	-19.6	-6.2	10.0	...
	1994	7.5	2.4	-9.0	-1.4	10.0	...
	1995	20.7	12.5	1.8	13.1	5.1	...
4226	Rough and Framing Carpentry						
	1993	14.9	1.0	-12.4	0.4	2.3	...
	1994	14.9	2.4	-11.9	0.2	6.6	4.1
	1995	16.7	3.0	-8.0	2.8	4.1	...
4227	Structural Steel Erection						
	1993	10.7	-1.5	-19.3	-4.0	1.5	3.6
	1994	17.9	2.8	-9.4	1.1	7.6	3.0
	1995	28.8	10.1	-1.1	7.4	13.9	6.9
4229	Other Structural and Related Work						
	1993	9.8	1.5	-13.8	1.5	0.4	...
	1994	13.6	1.0	-15.5	-2.0	10.1	...
	1995	7.6	0.1	-37.5	-6.8	6.2	...
4231	Masonry Work						
	1993	10.9	-1.7	-17.1	-2.8	1.1	-0.2
	1994	13.1	0.6	-12.0	-0.6	2.6	4.7
	1995	13.0	1.4	-11.7	0.3	3.3	4.5
4232	Siding Work						
	1993	11.8	0.3	-15.4	-1.9	2.6	...
	1994	14.3	2.7	-8.6	2.4	3.4	...
	1995	13.5	2.3	-9.8	-0.5	4.4	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4233	Glass and Glazing Work						
	1993	10.6	0.3	-14.3	-1.7	1.3	...
	1994	12.9	1.3	-10.0	0.8	1.6	...
	1995	15.5	4.1	-6.0	1.8	7.3	...
4234	Insulation Work						
	1993	14.4	1.6	-11.4	-0.2	3.6	4.6
	1994	17.4	4.7	-3.8	4.9	4.1	6.7
	1995	15.1	4.5	-5.9	2.0	6.5	...
4235	Roof Shingling						
	1993	14.3	1.8	-16.5	-2.3	4.7	6.9
	1994	17.8	3.7	-10.2	2.1	6.3	7.1
	1995	16.2	2.6	-11.1	-0.7	5.1	5.0
4236	Sheet Metal and Built-Up Roofing						
	1993	11.8	1.8	-13.8	1.2	2.3	1.4
	1994	13.0	3.4	-8.6	3.4	3.5	5.3
	1995	13.8	3.2	-8.3	-0.6	4.7	2.1
4239	Other Exterior Close-In Work						
	1993	14.0	5.1	-11.2	6.5	-1.2	...
	1994	13.3	5.2	-8.3	2.6	6.2	...
	1995	19.2	2.6	-5.9	1.4	4.9	...
4241	Plumbing						
	1993	13.0	2.0	-11.0	0.9	3.7	2.5
	1994	15.4	3.7	-6.6	2.4	6.1	4.2
	1995	14.3	3.7	-6.5	1.9	6.4	5.0
4242	Dry Heating and Gas Piping Work						
	1993	14.8	3.5	-8.3	1.4	6.3	...
	1994	18.1	6.4	-5.0	3.8	7.7	...
	1995	18.3	4.4	-5.9	2.9	6.7	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4243	Wet Heating and Air Conditioning Work						
	1993	14.9	2.9	-8.2	1.0	4.5	2.7
	1994	16.3	4.5	-5.6	2.6	6.1	2.6
	1995	19.4	6.0	-3.8	5.6	6.7	4.9
4244	Sheet Metal and Other Duct Work						
	1993	14.0	2.8	-8.5	2.7	3.4	-0.3
	1994	17.7	5.3	-4.8	5.3	5.4	1.4
	1995	17.3	5.5	-4.7	5.2	6.4	6.9
4251	Process Piping Work						
	1993	17.0	1.1	-19.2	...	6.8	...
	1994	20.2	9.3	-2.5	...	8.6	...
	1995	13.4	4.9	-3.1	...	7.9	...
4252	Automatic Sprinkler System Installation						
	1993	14.0	1.8	-13.0	2.3	1.7	...
	1994	18.2	2.0	-5.9	0.6	5.0	...
	1995	16.2	3.5	-6.0	2.0	6.8	...
4253	Commercial Refrigeration Work						
	1993	14.8	4.2	-7.9	3.5	5.3	...
	1994	15.3	5.4	-3.7	4.3	7.7	2.3
	1995	17.7	6.2	-5.0	5.6	6.7	...
4254	Environmental Control Work						
	1993	18.5	5.5	-7.7	-1.4	15.2	...
	1994	21.8	11.1	4.3	11.0	11.9	...
	1995	18.3	7.6	0.1	5.4	9.3	...
4255	Millwright and Rigging						
	1993	19.6	4.2	-3.1	3.4	5.1	...
	1994	21.6	5.1	-2.9	3.1	9.3	...
	1995	23.4	10.5	-4.3	2.9	15.7	...

Footnote (1) see page 123



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4256	Thermal Insulation Work						
	1993	12.7	3.4	-16.2	0.9	5.4	...
	1994	17.2	2.7	-12.0	-1.5	6.2	...
	1995	30.8	9.6	-0.9	-0.9	13.5	...
4259	Other Mechanical Specialty Work						
	1993	13.7	3.0	-12.2	1.1	5.7	1.3
	1994	17.2	3.3	-4.8	5.4	2.3	8.2
	1995	19.0	8.2	-3.9	6.9	9.3	6.3
4261	Electrical Work						
	1993	14.6	2.4	-9.9	1.6	4.1	4.7
	1994	15.4	3.5	-7.1	2.6	5.5	3.9
	1995	18.0	5.3	-4.8	3.9	8.0	5.2
4271	Plastering and Stucco Work						
	1993	18.7	1.0	-15.2	-0.4	2.4	...
	1994	18.8	2.2	-12.2	2.2	2.1	...
	1995	14.9	0.7	-14.8	-0.4	1.7	...
4272	Drywall Work						
	1993	15.9	1.1	-16.1	-1.7	3.4	2.2
	1994	16.7	2.6	-11.4	1.1	4.2	7.5
	1995	13.9	1.7	-9.9	-1.2	4.3	10.3
4273	Acoustical Work						
	1993	20.5	7.2	-4.5	9.4	4.8	...
	1994	24.1	3.3	-10.8	4.7	3.0	...
	1995	18.8	4.1	-7.1	5.9	3.3	...
4274	Finish Carpentry						
	1993	15.2	1.0	-16.1	-1.2	3.6	4.8
	1994	18.3	3.5	-10.9	2.7	4.8	7.2
	1995	17.5	3.1	-10.3	2.0	6.9	6.7

Table 1  
*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4275	Painting and Decorating Work						
	1993	15.4	1.5	-13.6	0.6	4.0	2.0
	1994	19.1	4.0	-9.1	3.1	6.6	6.9
	1995	19.8	4.6	-8.2	3.7	7.1	2.7
4276	Terrazo and Tile Work						
	1993	11.6	-0.4	-17.5	-1.6	1.1	...
	1994	14.0	1.5	-12.6	1.1	3.0	...
	1995	11.5	1.0	-15.4	0.6	2.1	...
4277	Hardwood Flooring Installation						
	1993	14.3	1.6	-16.7	-1.3	2.8	...
	1994	15.6	3.0	-13.2	2.7	3.6	...
	1995	15.9	3.8	-12.0	1.3	6.4	...
4278	Resilient Flooring and Carpet Work						
	1993	11.5	1.3	-12.5	0.6	1.7	1.6
	1994	17.6	3.8	-10.1	4.8	2.7	3.9
	1995	13.9	1.9	-9.3	1.2	3.0	...
4279	Other Interior and Finishing Work						
	1993	15.2	1.1	-12.5	1.3	0.6	...
	1994	17.2	4.3	-11.4	4.1	5.2	...
	1995	19.8	5.0	-5.4	4.9	5.0	...
4291	Elevator and Escalator Installation						
	1993	22.2	5.2	-7.7	-1.0	11.0	...
	1994	22.7	8.0	-2.5	3.7	11.0	...
	1995	22.8	11.6	0.2	9.2	12.1	...
4292	Ornamental and Miscellaneous Fabricated Metal Installation						
	1993	10.1	-0.4	-14.5	-3.2	2.8	...
	1994	18.4	3.9	-5.6	3.9	6.6	...
	1995	19.8	5.3	-6.3	-0.4	9.4	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4293	Residential Swimming Pool Installation						
	1993	10.6	-1.4	-14.5	-2.8	0.3	...
	1994	13.3	2.4	-8.9	0.4	3.3	...
	1995	13.0	0.9	-9.1	-1.5	3.2	...
4299	Other Trade Work n.e.c.						
	1993	17.3	3.7	-7.8	2.6	4.5	6.7
	1994	19.1	4.8	-6.0	3.6	6.2	7.1
	1995	20.7	6.7	-3.7	5.2	7.8	5.7
4411	Project Management, Construction						
	1993	25.0	4.8	-5.4	4.2	7.1	1.8
	1994	23.8	5.5	-3.2	5.5	5.6	3.4
	1995	28.0	7.5	-2.9	6.9	9.1	2.8
4491	Land Developers						
	1993	11.9	2.0	-2.3	1.6	3.3	2.7
	1994	12.0	2.2	-1.6	1.8	3.3	3.4
	1995	9.6	1.5	-2.2	1.3	2.0	2.4
4499	Other Services Incidental to Construction n.e.c.						
	1993	20.1	3.3	-8.1	2.7	4.7	...
	1994	23.9	6.4	-5.8	4.5	11.4	...
	1995	24.3	7.6	-3.8	7.1	9.8	...

**TRANSPORTATION**

4511	Scheduled Air Transport Industry						
	1993	12.4	3.1	-7.0	1.9	4.7	3.4
	1994	15.6	6.3	-3.9	5.3	6.3	1.4
	1995	20.1	3.5	-4.7	-0.4	4.2	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4512	Non-Scheduled Air Transport, Chartered, Industry						
	1993	7.5	0.7	-11.5	-1.4	1.6	6.0
	1994	10.1	2.1	-6.5	0.6	3.4	2.8
	1995	14.8	3.8	-5.9	0.5	6.1	3.4
4513	Non-Scheduled Air Transport, Specialty, Industry						
	1993	8.1	0.4	-12.6	-0.7	1.9	2.0
	1994	12.6	3.3	-8.8	1.9	6.1	0.9
	1995	14.6	5.0	-3.9	4.0	6.1	...
4521	Airport Operations Industry						
	1993	6.2	-1.9	-8.1	1.6	-2.2	...
	1994	7.4	1.7	-5.2	-1.5	4.9	...
	1995	...	1.3	...	...	1.3	...
4522	Aircraft Rental Industry						
	1993	8.5	0.7	-6.9	0.1	2.1	...
	1994	10.3	0.9	-4.9	0.1	6.3	...
	1995	10.3	2.1	-2.8	0.6	4.0	...
4523	Aircraft Servicing Industry						
	1993	16.2	1.4	-7.4	0.7	3.9	...
	1994	20.1	7.1	-5.6	6.9	7.2	...
	1995	26.4	10.7	-1.3	10.7	10.7	...
4529	Other Service Industries Incidental to Air Transport						
	1993	9.1	1.5	-5.0	-0.7	4.0	...
	1994	7.5	2.2	-4.8	0.7	3.1	...
	1995	25.6	13.9	0.3	15.0	12.7	...
4531	Railway Transport Industry						
	1993	...	2.2	...	2.6	1.5	...
	1994	...	2.4	...	2.1	...	...
	1995	...	...	...	...	...	...

Footnote (1) see page 123



**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4532	Service Industry Incidental to Railway Transport						
	1993	23.1	9.4	-2.6	3.5	18.2	...
	1994	30.8	8.7	-2.1	7.9	15.4	...
	1995	36.2	12.6	-0.8	12.6	12.0	...
4541	Freight and Passenger Water Transport Industry						
	1993	10.7	3.8	-6.1	-0.5	4.3	4.1
	1994	14.6	5.0	-6.0	3.0	8.2	3.7
	1995	15.9	7.4	-1.8	6.8	7.4	4.1
4542	Ferry Industry						
	1993	18.1	5.0	-6.0	5.4	3.1	...
	1994	25.9	3.5	-2.7	1.0	24.7	...
	1995	21.1	10.9	-6.6	3.4	13.8	...
4543	Marine Towing Industry						
	1993	11.5	3.0	-3.6	2.4	3.5	15.4
	1994	18.3	5.7	-3.3	4.7	7.9	4.1
	1995	17.4	4.7	-2.2	4.5	4.8	8.1
4544	Ship Chartering Industry						
	1993	10.5	0.6	-12.6	0.4	2.1	...
	1994	14.9	3.1	-3.1	6.8	1.7	...
	1995	17.9	3.1	-7.8	0.5	7.0	...
4549	Other Water Transport Industries						
	1993	8.5	2.9	-6.5	2.3	4.2	...
	1994	12.7	2.1	-7.2	1.5	4.8	...
	1995	16.5	3.4	-7.4	3.4	3.7	...
4551	Marine Cargo Handling Industry						
	1993	20.0	6.4	-1.3	4.2	8.1	0.2
	1994	20.7	9.0	-1.3	10.5	7.9	2.4
	1995	17.9	6.3	-0.2	3.1	14.3	...

Table 1  
*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4552	Harbour and Port Operation						
	1993	3.1	-4.2	-21.7	-3.8	-4.3	...
	1994	16.9	3.4	-5.6	3.4	...	...
	1995	26.8	2.7	-6.1	2.7	...	...
4555	Marine Shipping Agencies Industry						
	1993	28.7	6.6	-0.2	2.2	9.2	...
	1994	13.9	5.3	1.0	3.9	8.6	...
	1995	26.5	13.7	-0.7	10.7	14.6	...
4559	Other Service Industries Incidental to Water Transport						
	1993	16.0	4.7	-1.5	4.0	6.0	...
	1994	23.5	5.1	-5.4	11.5	4.1	...
	1995	19.4	2.9	-6.0	-0.1	...	...
4561	General Freight Trucking Industry						
	1993	16.9	5.3	-4.6	5.1	5.7	5.5
	1994	17.2	5.8	-3.7	5.2	7.1	5.1
	1995	15.9	5.0	-4.5	4.2	6.0	5.3
4562	Used Goods Moving and Storage Industry						
	1993	11.5	1.5	-9.8	-0.3	2.3	4.4
	1994	12.1	3.2	-5.9	1.4	4.5	0.7
	1995	10.5	1.8	-6.7	0.9	3.7	1.1
4563	Bulk Liquids Trucking Industry						
	1993	19.6	8.6	-0.9	7.8	9.7	4.7
	1994	22.0	10.0	1.1	9.9	10.2	5.5
	1995	18.2	7.7	-1.8	7.9	7.4	3.9
4564	Dry Bulk Materials Trucking Industry						
	1993	15.5	5.3	-3.5	4.6	7.0	8.5
	1994	15.8	5.4	-3.4	4.9	6.8	5.8
	1995	15.0	4.1	-4.6	2.9	6.8	4.3

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4565	Forest Products Trucking Industry						
	1993	17.0	6.4	-2.1	6.4	6.0	5.9
	1994	16.9	7.0	-2.2	6.6	7.5	4.9
	1995	14.8	5.1	-3.4	4.5	6.4	5.4
4569	Other Truck Transport Industries						
	1993	13.8	2.1	-7.8	1.8	2.9	4.4
	1994	16.2	4.5	-4.7	3.2	5.7	6.8
	1995	13.1	2.5	-8.1	0.7	6.2	8.6
4571	Urban Transit Systems Industry						
	1993	18.0	5.4	-3.5	8.7	4.3	...
	1994	16.1	6.3	-3.0	5.1	7.0	...
	1995	16.7	6.1	-1.6	7.3	3.6	...
4572	Interurban and Rural Transit Systems Industry						
	1993	12.9	6.0	-4.4	5.0	6.9	-0.4
	1994	14.4	5.6	-1.4	4.6	6.0	-0.8
	1995	11.2	4.5	-2.4	4.5	4.6	...
4573	School Bus Operations Industry						
	1993	15.4	8.4	2.1	9.0	7.8	3.2
	1994	15.8	7.9	2.0	8.2	7.7	6.6
	1995	14.6	7.2	1.9	6.9	7.5	5.5
4574	Charter and Sightseeing Bus Services Industry						
	1993	8.0	1.3	-6.6	0.9	1.8	2.3
	1994	12.2	3.2	-5.3	1.3	5.9	2.6
	1995	11.9	3.4	-7.2	1.2	4.3	5.2
4575	Limousine Service to Airports and Stations Industry						
	1993	4.9	-2.3	-27.7	-6.8	0.5	...
	1994	12.4	1.8	-13.3	0.3	2.0	...
	1995	14.6	8.1	-0.9	8.2	8.0	...

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4581	Taxicab Industry						
	1993	11.1	1.8	-8.4	1.1	2.3	...
	1994	10.5	1.8	-7.4	0.8	4.1	...
	1995	11.4	2.7	-5.2	2.3	3.1	...
4589	Other Transportation Industries n.e.c.						
	1993	15.4	1.2	-18.8	-2.5	7.4	...
	1994	16.4	1.9	-9.7	1.3	7.6	...
	1995	26.2	8.9	-5.4	9.1	8.2	...
4591	Highway, Street and Bridge Maintenance Industry						
	1993	10.9	4.0	-1.9	3.3	6.0	6.1
	1994	14.6	5.7	-2.2	3.3	8.7	4.1
	1995	16.1	6.0	-2.4	4.5	8.0	3.7
4592	Freight Forwarding Industry						
	1993	20.7	5.1	-1.2	5.0	5.2	4.4
	1994	17.9	5.8	-1.8	4.8	6.5	7.7
	1995	23.2	7.5	0.3	4.5	8.7	8.6
4599	Other Service Industries Incidental to Transportation n.e.c.						
	1993	18.8	6.7	-3.2	6.6	6.7	7.0
	1994	22.0	9.0	-1.9	7.3	10.4	7.2
	1995	21.1	6.8	-2.6	6.0	8.7	9.5
4611	Natural Gas Pipeline Transport Industry						
	1993	...	7.5	...	...	7.3	...
	1994	...	3.8	...	...	3.8	...
	1995	...	...	...	...	...	...
4612	Crude Oil Pipeline Transport Industry						
	1993	...	13.3	...	9.0	...	20.7
	1994	...	13.1	...	...	11.9	23.0
	1995	...	...	...	...	...	...

Footnote (1) see page 123



Table 1

*Pretax Profit to Assets (%)*

		Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
SIC-E	Industry Name	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
<i>STORAGE</i>							
4711	Grain Elevator Industry						
	1993	19.0	5.6	-4.1	14.3	2.7	5.7
	1994	7.4	2.4	-18.5	-3.6	3.1	2.4
	1995	13.1	5.8	-5.3	6.8	5.6	...
4791	Refrigerated Warehousing Industry						
	1993	9.3	2.3	-3.2	2.4	1.7	...
	1994	7.1	1.3	-5.9	2.3	0.5	...
	1995	10.1	5.5	-1.9	3.5	5.6	...
4799	Other Storage and Warehousing Industries n.e.c.						
	1993	9.6	1.3	-3.8	0.7	3.1	1.8
	1994	11.4	2.2	-3.1	1.4	4.4	1.9
	1995	12.9	3.0	-1.1	1.4	6.9	2.2
<i>COMMUNICATIONS</i>							
4811	Radio Broadcasting Industry						
	1993	8.6	1.2	-9.7	2.6	0.1	-0.2
	1994	13.8	3.7	-4.5	1.9	4.0	2.2
	1995	16.5	3.3	-4.1	2.8	3.5	5.2
4812	Television Broadcasting Industry						
	1993	11.6	1.8	-10.7	-0.6	6.0	...
	1994	15.7	8.0	-5.8	6.2	9.1	1.7
	1995	32.7	13.1	4.7	11.3	14.8	-1.2

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4813	Combined Radio and Television Broadcasting Industry						
	1993	...	3.3	...	35.9	...	2.9
	1994	...	0.1	...	...	...	...
	1995	...	3.0	...	...	...	...
4814	Cable Television Industry						
	1993	19.6	9.6	2.2	7.6	11.3	10.5
	1994	20.8	9.6	1.7	8.1	10.5	6.8
	1995	19.4	10.1	3.1	10.1	10.2	8.5
4821	Telecommunication Carriers Industry						
	1993	19.1	7.2	-9.9	4.4	7.6	-0.2
	1994	17.4	3.5	-12.1	1.8	5.1	7.2
	1995	25.6	12.5	-1.2	12.1	13.0	4.1
4839	Other Telecommunication Industries						
	1993	12.1	1.9	-5.7	0.3	2.3	...
	1994	16.8	2.1	-6.0	0.7	4.4	...
	1995	20.0	5.4	-8.7	7.6	3.9	...
4841	Postal Service Industry						
	1993	15.4	2.6	-8.5	1.1	4.0	...
	1994	15.8	2.6	-7.7	-0.7	3.6	...
	1995	12.0	2.0	-11.4	-2.4	3.4	...
4842	Courier Service Industry						
	1993	26.1	7.4	-4.5	8.3	5.5	5.7
	1994	24.3	7.1	-5.2	6.5	8.4	7.6
	1995	26.5	9.1	-2.8	8.8	9.8	2.9

Table 1

*Pretax Profit to Assets (%)*

		Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
SIC-E	Industry Name	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
<i>UTILITIES</i>							
4911	Electric Power Systems Industry						
	1993	9.1	5.1	-5.8	3.3	5.5	8.2
	1994	11.6	4.4	-1.4	7.4	3.3	9.9
	1995	9.9	3.3	-0.5	5.5	-0.2	...
4921	Gas Distribution Systems Industry						
	1993	6.3	2.5	0.2	0.9	3.0	2.7
	1994	6.6	1.4	-0.6	-0.3	2.0	6.3
	1995	7.1	2.2	0.6	1.8	2.2	0.3
4931	Water Systems Industry						
	1993	10.8	2.4	-5.8	1.2	3.8	...
	1994	12.7	0.7	-10.8	-1.2	9.2	...
	1995	17.3	5.3	-3.5	5.1	5.6	...
4999	Other Utility Industries n.e.c.						
	1993	16.7	5.2	-6.0	4.2	6.6	4.1
	1994	14.4	4.3	-5.5	3.3	5.9	5.0
	1995	15.7	5.3	-3.3	4.1	6.5	7.4
<i>WHOLESALE</i>							
5011	Livestock, Wholesale						
	1993	13.8	4.8	-1.1	2.8	8.7	8.1
	1994	13.3	4.8	-1.3	1.6	6.1	7.4
	1995	12.8	3.2	-2.4	1.8	4.5	4.6

**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5012	Grain, Wholesale						
	1993	9.0	1.5	-8.8	-2.6	2.1	7.1
	1994	11.3	3.3	-0.9	0.9	4.1	9.0
	1995	14.1	2.9	-6.4	1.5	3.9	5.2
5019	Other Farm Products, Wholesale						
	1993	10.0	1.0	-9.3	-1.7	3.7	3.8
	1994	14.3	3.4	-3.7	0.4	6.2	6.1
	1995	12.1	2.9	-3.1	1.7	3.3	4.7
5111	Petroleum Products, Wholesale						
	1993	15.0	6.1	-1.4	4.7	7.0	7.1
	1994	16.4	6.6	-1.1	4.3	8.2	7.0
	1995	14.9	5.4	-1.8	4.1	5.9	5.6
5211	Confectionery, Wholesale						
	1993	20.4	4.3	-7.5	4.8	3.2	3.8
	1994	18.4	2.8	-12.5	0.3	3.5	2.1
	1995	16.7	4.5	-6.4	3.8	5.3	3.7
5212	Frozen Foods (Packaged), Wholesale						
	1993	16.0	6.1	-9.1	3.2	8.1	1.6
	1994	9.3	2.2	-11.8	1.1	3.0	3.3
	1995	12.1	2.7	-13.5	2.6	3.1	4.8
5213	Dairy Products, Wholesale						
	1993	17.5	4.4	-5.5	2.6	6.3	1.9
	1994	19.8	4.7	-6.3	4.2	6.2	6.2
	1995	21.1	6.4	-5.1	7.5	5.7	4.9
5214	Poultry and Eggs, Wholesale						
	1993	15.8	4.1	-2.6	4.0	4.3	5.5
	1994	14.7	3.9	-2.8	1.8	3.9	6.6
	1995	14.3	2.0	-3.8	-0.5	2.2	6.7



**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5215	Fish and Seafood, Wholesale						
	1993	10.8	1.4	-10.9	-1.6	2.8	5.2
	1994	14.3	2.4	-6.4	-2.4	4.1	6.0
	1995	16.1	2.6	-8.2	-3.3	5.6	7.7
5216	Fresh Fruit and Vegetables, Wholesale						
	1993	13.5	3.8	-5.0	0.0	5.4	6.5
	1994	14.1	4.1	-3.6	0.8	5.5	6.2
	1995	15.6	5.1	-5.0	-1.6	7.0	7.0
5217	Meat and Meat Products, Wholesale						
	1993	12.0	3.2	-6.8	-3.3	5.4	4.8
	1994	14.8	4.5	-6.0	-0.2	6.7	5.1
	1995	13.2	3.5	-4.7	1.5	5.3	5.0
5219	Other Foods, Wholesale						
	1993	12.7	2.4	-6.2	1.0	3.3	4.4
	1994	12.8	3.1	-6.1	0.9	4.1	4.2
	1995	14.1	3.0	-4.4	2.0	3.6	5.5
5221	Beverages, Wholesale						
	1993	12.9	4.3	-6.5	1.3	7.2	5.5
	1994	11.5	4.1	-1.7	2.7	5.9	4.3
	1995	11.7	3.4	-5.3	2.0	5.6	11.0
5231	Drugs, Wholesale						
	1993	22.0	9.5	-1.5	6.7	10.3	5.4
	1994	24.5	7.1	-2.2	5.3	7.2	6.1
	1995	23.6	6.9	-0.8	5.6	7.2	7.7
5232	Toilet Soaps and Preparations, Wholesale						
	1993	16.8	4.7	-5.8	2.4	6.7	4.4
	1994	14.3	4.3	-3.3	2.8	5.9	4.2
	1995	15.7	4.7	-2.2	1.9	7.3	6.1

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%			
5239	Drug Sundries and Other Drugs and Toilet Preparations, Wholesale						
	1993	15.1	2.8	-6.0	1.4	5.9	7.2
	1994	8.3	2.3	-7.3	2.9	1.7	5.4
	1995	12.0	3.2	-3.1	1.8	5.0	...
5241	Tobacco Products, Wholesale						
	1993	8.8	4.3	-1.3	4.1	4.4	1.7
	1994	7.1	2.1	-9.9	5.1	1.0	2.3
	1995	11.9	4.2	-3.0	4.0	16.8	4.5
5311	Men's and Boys' Clothing and Furnishings, Wholesale						
	1993	10.5	0.8	-12.5	-1.0	3.0	5.2
	1994	13.9	4.7	-4.5	5.2	4.0	4.1
	1995	13.0	3.1	-6.2	2.2	3.8	5.8
5312	Women's, Misses' and Children's Outerwear Wholesale						
	1993	9.9	1.9	-12.0	-0.7	2.8	-0.4
	1994	13.5	2.0	-6.7	2.0	2.3	2.2
	1995	13.6	2.7	-5.9	2.1	3.3	2.2
5313	Women's, Misses' and Children's Hosiery, Underwear and Apparel Accessories Wholesale						
	1993	5.6	0.2	-10.7	-2.2	1.2	3.5
	1994	7.3	0.7	-11.8	-1.4	1.8	4.3
	1995	5.5	0.4	-10.2	-0.9	0.9	6.2
5314	Footwear, Wholesale						
	1993	12.7	3.2	-8.3	2.1	3.6	1.9
	1994	11.7	2.1	-5.6	-1.0	3.3	3.6
	1995	13.6	2.9	-2.7	1.7	4.9	3.6
5319	Other Apparel, Wholesale						
	1993	11.7	1.3	-7.6	-0.7	1.8	5.9
	1994	10.7	2.0	-7.5	-0.7	3.4	7.0
	1995	13.0	3.7	-3.1	4.2	3.2	5.1

Footnote (1) see page 123

**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5321	Piece Goods, Wholesale						
	1993	9.8	2.2	-4.7	1.5	2.4	3.7
	1994	9.7	2.6	-3.1	0.8	3.1	4.2
	1995	10.6	4.4	-0.8	2.8	5.5	5.1
5329	Notions and Other Dry Goods, Wholesale						
	1993	6.6	1.2	-3.4	-0.6	1.9	5.5
	1994	7.9	1.8	-6.1	0.4	2.9	5.5
	1995	10.2	2.9	-2.8	1.6	5.6	5.9
5411	Electrical Household Appliances, Wholesale						
	1993	10.6	1.8	-6.3	0.0	2.6	3.6
	1994	13.7	3.7	-4.7	3.2	4.2	4.1
	1995	12.3	2.9	-5.0	0.9	5.1	5.3
5412	Electronic Household Appliances, Wholesale						
	1993	12.5	2.6	-4.8	1.2	5.1	0.5
	1994	11.5	2.8	-4.9	0.9	3.9	2.6
	1995	11.6	3.1	-4.3	0.6	5.1	4.2
5421	Household Furniture, Wholesale						
	1993	13.2	0.6	-11.1	0.7	0.5	3.5
	1994	14.6	2.5	-6.7	2.7	2.4	2.4
	1995	16.8	5.4	-5.2	5.0	5.7	2.8
5431	China, Glassware, Crockery and Pottery, Wholesale						
	1993	7.8	2.2	-9.4	-3.6	3.8	3.0
	1994	9.7	0.8	-8.4	-1.6	1.5	3.1
	1995	10.5	3.4	-1.7	2.8	3.6	5.4
5432	Floor Coverings, Wholesale						
	1993	8.2	0.5	-8.1	-1.9	1.1	2.9
	1994	6.8	0.1	-10.1	-1.3	0.8	2.5
	1995	7.8	1.5	-7.0	-3.3	2.1	2.2

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5433	Linens, Draperies and Other Textile Furnishings, Wholesale						
	1993	8.9	1.1	-6.6	1.4	0.6	5.4
	1994	7.2	0.8	-6.7	-3.5	3.1	3.4
	1995	8.2	1.6	-4.2	-0.1	2.2	2.0
5439	Other Household Furnishings, Wholesale						
	1993	11.8	1.1	-9.8	-0.8	4.9	2.6
	1994	12.1	1.0	-8.9	-0.4	3.0	4.7
	1995	13.9	4.2	-3.7	5.1	2.9	2.7
5511	Automobiles, Wholesale						
	1993	11.8	1.9	-10.2	-3.1	3.4	3.9
	1994	11.8	1.4	-8.0	-2.6	4.0	4.8
	1995	10.7	2.7	-6.9	2.6	2.8	7.3
5512	Trucks and Buses, Wholesale						
	1993	12.5	3.7	-3.5	0.7	5.0	3.8
	1994	16.8	5.8	-1.1	2.0	7.3	5.1
	1995	16.0	5.6	-0.9	2.5	6.6	4.1
5519	Other Motor Vehicles and Trailers, Wholesale						
	1993	15.1	4.4	-2.9	5.3	4.1	1.7
	1994	15.7	5.0	-2.7	2.9	7.8	5.5
	1995	17.9	6.5	0.7	6.4	6.8	4.9
5521	Tires and Tubes, Wholesale						
	1993	8.2	2.0	-2.7	1.3	2.4	4.3
	1994	11.6	4.3	-2.1	1.3	5.1	2.7
	1995	10.8	3.6	-3.3	-0.2	4.9	4.4
5529	Other Motor Vehicle Parts and Accessories, Wholesale						
	1993	10.0	2.3	-3.7	-1.0	3.9	3.8
	1994	11.7	4.0	-1.4	2.1	5.0	5.1
	1995	11.6	4.3	-0.7	2.3	5.0	5.0



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5611	Iron and Steel Primary Forms and Structural Shapes, Wholesale						
	1993	14.4	3.7	-4.6	7.1	2.9	4.6
	1994	18.3	6.3	-0.5	6.3	7.1	4.9
	1995	14.7	8.0	-0.9	5.1	8.1	5.6
5612	Other Iron and Steel Products, Wholesale						
	1993	10.4	2.6	-3.2	1.6	2.7	3.4
	1994	16.8	6.0	-0.8	4.3	6.5	5.2
	1995	22.0	8.6	0.9	5.9	9.8	6.7
5613	Non-Ferrous Metal and Metal Products, Wholesale						
	1993	8.0	2.1	-4.2	-0.2	2.5	8.0
	1994	16.5	5.9	-1.9	2.5	6.0	8.2
	1995	15.6	3.8	-4.4	2.1	6.0	8.2
5619	Combination Metal and Metal Products, Wholesale						
	1993	11.4	2.2	-6.1	1.4	3.7	0.8
	1994	13.6	5.1	1.0	3.7	7.7	4.1
	1995	24.3	10.6	2.8	22.5	8.8	3.6
5621	Hardware, Wholesale						
	1993	11.1	1.9	-4.9	-0.1	3.3	3.1
	1994	11.2	4.1	-2.1	4.1	4.1	3.4
	1995	13.5	4.8	-0.4	2.9	5.7	4.8
5622	Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale						
	1993	12.5	2.7	-5.6	1.2	3.6	4.6
	1994	13.9	4.2	-2.9	3.5	4.4	4.8
	1995	15.6	5.6	-1.0	3.4	7.3	5.4
5631	Lumber, Plywood and Millwork, Wholesale						
	1993	10.1	2.6	-3.2	0.4	3.6	5.0
	1994	11.1	3.5	-2.9	-0.3	4.5	5.3
	1995	9.9	2.9	-3.6	0.6	3.3	5.5

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5632	Paint, Glass and Wallpaper, Wholesale						
	1993	8.3	1.4	-8.5	-1.6	3.1	3.3
	1994	11.9	3.3	-4.6	1.2	4.0	5.1
	1995	15.3	5.1	-2.8	1.2	6.1	5.6
5639	Other Building Materials, Wholesale						
	1993	8.9	1.8	-5.6	0.2	2.5	3.4
	1994	9.9	2.8	-3.7	0.5	3.6	4.4
	1995	9.1	2.2	-4.3	0.1	3.1	4.5
5711	Farm Machinery, Equipment and Supplies, Wholesale						
	1993	8.9	2.9	-1.6	2.0	3.2	4.3
	1994	10.2	3.7	-0.4	2.3	4.2	4.2
	1995	10.1	3.7	-0.7	1.7	4.5	4.1
5721	Construction and Forestry Machinery, Equipment and Supplies, Wholesale						
	1993	12.1	3.0	-2.9	2.1	3.3	3.8
	1994	14.7	4.8	-1.1	3.7	5.6	4.2
	1995	16.4	6.4	-1.1	5.9	7.3	4.4
5722	Mining Machinery, Equipment and Supplies, Wholesale						
	1993	19.2	5.5	-3.0	2.7	7.3	4.9
	1994	24.3	8.8	-0.9	6.5	10.6	4.7
	1995	22.0	11.0	0.5	9.2	11.6	6.1
5731	Industrial Machinery, Equipment and Supplies, Wholesale						
	1993	11.4	2.6	-4.1	1.3	3.2	4.3
	1994	14.3	5.3	-0.9	3.5	6.0	5.1
	1995	17.3	7.2	0.4	5.6	7.7	6.9
5741	Electrical Wiring Supplies and Electrical Construction Material, Wholesale						
	1993	12.0	3.1	-4.4	1.4	4.1	3.5
	1994	14.7	3.1	-3.3	0.8	4.7	5.5
	1995	16.9	6.9	0.3	5.2	8.0	5.3

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5742	Electrical Generating and Transmission Equipment and Supplies, Wholesale						
	1993	11.0	3.1	-4.1	1.2	4.1	4.5
	1994	12.1	4.5	-1.5	2.4	6.8	7.7
	1995	17.0	6.4	0.2	4.3	8.2	6.4
5743	Electronic Machinery, Equipment and Supplies, Wholesale						
	1993	13.2	2.7	-4.9	-0.3	4.7	4.0
	1994	15.0	3.2	-5.3	1.0	5.1	4.5
	1995	16.6	5.1	-2.8	2.3	6.8	5.9
5749	Other Electrical and Electronic Machinery, Equipment and Supplies, Wholesale						
	1993	11.5	2.4	-8.7	0.6	4.4	3.7
	1994	15.8	3.8	-4.4	2.2	5.4	5.0
	1995	15.4	3.9	-4.1	2.4	6.2	8.2
5791	Office and Store Machinery, Equipment and Supplies, Wholesale						
	1993	8.8	1.1	-7.4	-0.9	2.2	2.3
	1994	11.1	2.4	-5.2	0.9	3.4	3.4
	1995	13.0	3.9	-2.8	2.6	4.9	6.7
5792	Service Machinery, Equipment and Supplies, Wholesale						
	1993	10.2	1.8	-6.7	1.2	2.5	3.1
	1994	12.0	3.5	-3.7	1.5	4.0	4.4
	1995	11.8	4.2	-3.0	1.4	5.7	4.1
5793	Professional Machinery, Equipment and Supplies, Wholesale						
	1993	16.4	4.5	-4.3	4.6	4.5	3.3
	1994	15.9	4.9	-3.8	4.6	5.1	3.9
	1995	17.8	6.4	-1.8	5.2	7.1	4.9
5799	Other Machinery, Equipment and Supplies n.e.c., Wholesale						
	1993	11.9	2.4	-5.1	0.7	3.9	2.9
	1994	14.4	4.7	-2.4	2.9	6.3	4.9
	1995	16.6	6.1	-0.8	3.8	7.3	6.4

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5911	Automobile Wrecking						
	1993	13.6	3.6	-1.8	1.6	6.0	5.5
	1994	13.9	5.1	-1.4	1.6	9.0	6.4
	1995	12.7	4.4	-0.8	2.1	7.6	8.6
5919	Other Waste Materials, Wholesale						
	1993	13.4	2.5	-6.1	1.5	4.2	4.0
	1994	17.3	6.6	-2.3	3.7	9.3	6.9
	1995	25.3	9.9	0.1	5.2	12.9	7.1
5922	Stationery and Office Supplies, Wholesale						
	1993	9.6	1.9	-8.8	2.1	1.6	0.4
	1994	12.6	2.8	-4.5	2.5	3.7	0.5
	1995	13.1	4.8	-2.7	2.0	6.8	5.0
5929	Other Paper and Paper Products, Wholesale						
	1993	11.1	2.4	-6.3	2.1	2.9	5.2
	1994	12.3	4.0	-5.0	2.0	6.4	3.9
	1995	16.9	6.5	-0.8	3.9	8.3	6.2
5931	Agricultural Feeds, Wholesale						
	1993	10.3	2.4	-5.2	1.6	2.8	6.5
	1994	11.3	3.6	-5.4	0.6	4.3	4.1
	1995	11.8	3.5	-3.8	0.4	4.8	6.6
5932	Seeds and Seed Processing, Wholesale						
	1993	10.7	4.8	-0.4	4.5	5.5	4.6
	1994	13.6	4.5	-0.8	4.1	4.6	4.4
	1995	13.4	5.6	1.3	5.7	4.6	4.3
5939	Agricultural Chemical and Other Farm Supplies, Wholesale						
	1993	10.8	4.7	-1.1	2.3	5.1	4.9
	1994	12.4	5.3	0.2	1.6	7.4	5.8
	1995	13.2	6.8	0.6	1.5	7.4	4.9

Footnote (1) see page 123



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5941	Toys, Novelties and Fireworks, Wholesale						
	1993	8.7	0.6	-9.1	-1.6	2.0	4.2
	1994	8.9	0.8	-10.0	-1.3	3.4	2.6
	1995	11.2	1.5	-8.2	-0.4	3.5	4.4
5942	Amusement and Sporting Goods, Wholesale						
	1993	12.7	2.0	-6.9	1.2	2.2	2.2
	1994	12.5	3.0	-5.5	2.2	3.6	4.0
	1995	16.1	3.7	-3.5	1.9	4.0	5.2
5951	Photographic Equipment and Supplies, Wholesale						
	1993	10.5	2.2	-6.8	-0.6	2.8	2.8
	1994	9.6	3.7	-5.9	0.7	3.9	3.9
	1995	8.0	3.0	-5.0	-1.1	4.3	5.6
5952	Musical Instruments and Accessories, Wholesale						
	1993	14.5	3.2	-1.8	2.7	3.2	5.9
	1994	11.7	3.4	-3.4	2.3	4.1	8.2
	1995	8.1	1.4	-3.1	1.2	1.4	4.2
5961	Jewellery and Watches, Wholesale						
	1993	9.9	1.7	-5.7	0.4	3.2	3.5
	1994	10.9	2.7	-3.8	0.8	5.0	3.1
	1995	11.4	2.9	-3.3	1.5	4.8	2.4
5971	Industrial and Household Chemicals, Wholesale						
	1993	12.5	3.1	-7.0	0.9	5.1	3.8
	1994	15.0	4.8	-3.9	2.3	6.7	5.5
	1995	15.0	4.8	-3.4	0.3	9.2	5.7
5981	General Merchandise, Wholesale						
	1993	27.6	6.1	-5.6	5.4	7.2	8.7
	1994	30.0	6.5	-5.9	6.1	8.0	4.6
	1995	27.3	6.3	-4.8	5.1	8.2	4.4

Footnote (1) see page 123

Table 1  
*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under	Firms	
		75%	50%	25%	\$500,000	\$500,000 to \$5 million	
5991	Books, Periodicals and Newspapers, Wholesale						
	1993	16.7	4.2	-5.4	4.6	3.7	3.4
	1994	20.0	7.9	-4.5	7.9	8.0	3.8
	1995	19.0	6.8	-1.2	5.7	7.4	6.0
5992	Second-Hand Goods, Wholesale (Except Machinery and Automotive)						
	1993	...	4.4	...	4.4	4.6	...
	1994	17.8	3.7	-1.9	3.4	5.1	...
	1995	25.4	9.1	0.8	2.4	10.5	...
5993	Forest Products, Wholesale						
	1993	12.9	5.5	-2.0	3.4	7.7	9.2
	1994	17.2	3.4	-5.1	1.2	5.4	6.3
	1995	20.5	7.7	-0.9	5.1	9.6	6.6
5999	Other Products n.e.c., Wholesale						
	1993	15.9	3.2	-5.7	2.5	4.2	6.3
	1994	16.8	4.0	-5.6	2.6	5.3	5.2
	1995	18.8	5.1	-3.4	4.1	6.6	6.6
<b>RETAIL</b>							
6011	Food (Groceries) Stores						
	1993	7.4	0.7	-7.5	-1.6	1.2	4.5
	1994	8.0	1.1	-6.8	-1.3	1.9	5.7
	1995	9.1	1.7	-5.4	-0.6	2.6	6.5
6012	Food (Specialty) Stores						
	1993	8.9	0.3	-10.5	-2.6	2.3	5.0
	1994	9.5	1.0	-8.7	-2.0	3.0	5.9
	1995	10.4	1.6	-6.9	-0.8	3.3	8.2

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6021	Liquor Stores						
	1993	5.2	0.6	-13.1	-0.5	5.2	...
	1994	13.7	5.8	-2.9	3.2	6.9	7.3
	1995	18.5	3.5	-4.1	1.5	3.6	12.3
6022	Wine Stores						
	1993	33.6	16.8	3.1	10.1	20.0	...
	1994	25.8	10.7	-5.4	-4.9	17.7	...
	1995	14.0	5.1	-15.3	-3.6	8.7	...
6023	Beer Stores						
	1993	13.2	1.1	-15.0	-5.9	3.8	...
	1994	8.0	-1.4	-10.2	-6.0	6.2	...
	1995	13.6	-0.6	-16.8	-3.8	8.8	...
6031	Pharmacies						
	1993	16.6	7.2	0.7	3.8	7.8	4.7
	1994	15.2	5.8	0.2	4.1	6.1	4.6
	1995	15.0	5.6	0.2	4.2	5.8	4.1
6032	Patent Medicine and Toiletries Stores						
	1993	11.4	3.6	-8.3	1.6	5.0	6.4
	1994	14.5	5.0	-4.7	4.6	5.6	5.9
	1995	13.9	3.9	-6.1	1.4	7.2	5.6
6111	Shoe Stores						
	1993	8.0	0.8	-7.5	-0.9	2.8	-1.2
	1994	8.8	1.7	-6.6	0.4	5.4	0.3
	1995	9.1	2.4	-4.3	1.3	4.9	6.6
6121	Men's Clothing Stores						
	1993	7.8	0.7	-8.1	-0.9	2.8	2.6
	1994	9.1	1.5	-5.9	0.4	4.2	2.2
	1995	10.6	2.4	-4.1	0.9	5.0	5.9

Footnote (1) see page 123

**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6131	Women's Clothing Stores						
	1993	7.9	-0.6	-12.5	-1.8	2.2	3.6
	1994	8.3	-0.4	-12.6	-2.0	2.8	3.7
	1995	9.5	1.3	-10.2	-0.2	3.2	7.8
6141	Clothing Stores n.e.c.						
	1993	7.7	-2.1	-16.0	-4.7	3.6	...
	1994	7.7	-1.7	-14.3	-4.0	5.3	...
	1995	9.7	0.4	-11.2	-2.0	5.6	...
6151	Fabric and Yarn Stores						
	1993	8.3	1.0	-7.1	-1.0	4.2	3.1
	1994	7.5	1.1	-6.7	-0.1	3.0	5.2
	1995	9.0	1.0	-7.8	-0.8	4.8	4.6
6211	Household Furniture Stores (With Appliances and Furnishings)						
	1993	6.4	0.4	-8.7	-5.1	1.9	3.4
	1994	7.9	1.6	-4.4	-0.9	2.6	4.2
	1995	8.2	2.1	-4.1	-0.7	3.1	3.4
6212	Household Furniture Stores (Without Appliances and Furnishings)						
	1993	6.2	-0.4	-10.7	-3.1	0.9	3.6
	1994	7.5	0.6	-7.6	-2.0	1.9	3.5
	1995	8.3	1.8	-5.1	0.5	2.5	3.0
6213	Furniture Refinishing and Repair Shops						
	1993	7.7	-2.2	-16.9	-2.9	1.4	...
	1994	11.8	0.6	-13.4	-0.4	3.9	...
	1995	13.9	1.9	-9.6	1.5	3.1	...
6221	Appliance, Television, Radio and Stereo Stores						
	1993	8.9	0.8	-8.5	-1.6	2.8	2.3
	1994	9.7	2.0	-7.1	-0.6	3.4	6.5
	1995	9.8	2.3	-6.0	0.7	4.0	3.6



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6222	Television, Radio and Stereo Stores						
	1993	9.8	0.9	-9.2	-1.8	2.2	4.0
	1994	9.9	1.9	-5.9	0.1	3.2	5.7
	1995	10.5	2.2	-5.0	-0.3	3.5	5.4
6223	Appliance, Television, Radio and Stereo Repair Shops						
	1993	11.1	1.5	-10.5	1.3	2.5	...
	1994	13.8	2.7	-7.7	2.4	4.1	...
	1995	15.4	3.4	-5.6	3.2	3.9	...
6231	Floor Covering Stores						
	1993	7.9	-0.4	-11.8	-3.8	1.2	3.0
	1994	8.7	1.1	-8.3	-1.5	2.4	2.6
	1995	9.0	1.4	-7.0	0.8	1.9	3.2
6232	Drapery Stores						
	1993	6.7	-3.7	-20.8	-4.8	0.5	...
	1994	9.6	0.7	-13.4	-1.0	3.2	...
	1995	11.7	0.9	-11.7	0.6	2.1	...
6239	Other Household Furnishings Stores						
	1993	8.1	-0.9	-12.7	-4.7	2.9	4.4
	1994	9.6	0.6	-10.5	-1.8	3.5	5.3
	1995	11.4	1.3	-9.1	-0.9	3.5	3.8
6311	Automobile (New) Dealers						
	1993	5.1	0.8	-3.6	0.5	0.9	2.1
	1994	6.2	1.7	-2.1	1.1	1.8	3.1
	1995	6.2	1.4	-2.9	1.0	1.5	2.6
6312	Automobile (Used) Dealers						
	1993	9.2	1.6	-8.5	-0.8	3.5	5.2
	1994	10.7	2.3	-6.5	-0.6	4.2	4.9
	1995	10.7	2.2	-5.6	-0.3	4.1	3.5

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6321	Motor Home and Travel Trailer Dealers						
	1993	7.4	1.5	-4.2	-2.1	2.2	3.5
	1994	8.8	2.7	-1.5	1.1	3.3	4.1
	1995	8.1	1.6	-2.3	1.3	1.6	3.6
6322	Boats, Outboard Motors and Boating Accessories Dealers						
	1993	5.0	0.3	-6.6	-0.8	0.9	4.0
	1994	6.9	1.5	-3.6	0.1	2.1	2.6
	1995	7.1	1.3	-3.3	-0.2	1.7	2.4
6323	Motorcycle and Snowmobile Dealers						
	1993	7.4	2.1	-2.4	0.7	3.0	1.1
	1994	8.0	2.7	-1.7	0.7	3.6	8.4
	1995	8.6	2.6	-1.1	0.7	3.2	5.3
6329	Other Recreational Vehicle Dealers						
	1993	5.8	2.6	-1.4	1.5	2.8	...
	1994	12.0	2.9	-2.2	7.8	1.6	...
	1995	8.2	3.2	-1.0	6.9	2.8	...
6331	Gasoline Service Stations						
	1993	10.5	1.4	-7.7	0.5	1.8	3.4
	1994	12.3	2.9	-5.0	1.3	3.7	4.3
	1995	11.3	2.3	-6.2	0.8	3.0	4.5
6341	Home and Auto Supply Stores						
	1993	6.6	1.8	-3.4	1.7	1.8	4.8
	1994	7.5	3.2	-1.5	1.4	3.5	5.0
	1995	7.4	2.8	-1.5	1.5	3.4	4.8
6342	Tire, Battery, Parts and Accessories Stores						
	1993	9.5	2.7	-4.5	-0.5	4.4	3.3
	1994	11.6	4.3	-2.4	0.9	6.2	4.6
	1995	12.1	4.5	-1.3	2.2	6.0	4.4

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6351	Garages (General Repairs)						
	1993	10.5	1.3	-8.6	0.5	3.1	4.6
	1994	11.7	2.3	-6.8	1.5	4.1	5.8
	1995	11.5	2.6	-5.9	1.5	4.9	5.4
6352	Paint and Body Repair Shops						
	1993	9.8	0.5	-12.2	-2.2	3.2	7.1
	1994	11.4	1.8	-8.0	0.6	3.7	6.2
	1995	11.1	1.8	-7.8	0.5	3.8	5.1
6353	Muffler Replacement Shops						
	1993	11.9	2.0	-6.6	0.4	4.3	...
	1994	13.8	4.3	-3.9	1.3	6.8	...
	1995	14.4	2.9	-5.5	0.6	7.5	...
6354	Motor Vehicle Glass Replacement Shops						
	1993	15.4	3.1	-6.6	1.8	5.5	...
	1994	15.8	3.6	-7.7	1.8	6.9	...
	1995	12.2	2.6	-5.6	1.3	5.3	...
6355	Motor Vehicle Transmission Repair and Replacement Shops						
	1993	12.7	1.8	-7.4	1.2	5.6	...
	1994	13.9	3.1	-6.2	1.9	7.9	...
	1995	12.4	3.7	-4.4	2.5	6.4	...
6359	Other Motor Vehicle Repair Shops						
	1993	10.0	1.5	-8.3	0.4	4.8	...
	1994	12.8	3.3	-4.8	2.0	5.8	6.5
	1995	13.2	3.7	-4.0	2.0	7.3	5.7
6391	Car Washes						
	1993	8.8	0.9	-8.2	0.8	1.3	...
	1994	10.0	2.3	-4.8	1.3	4.8	...
	1995	12.4	1.7	-4.3	0.7	6.7	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6399	Other Motor Vehicle Services n.e.c.						
	1993	12.2	1.0	-11.8	-0.8	3.6	10.1
	1994	13.4	2.4	-8.2	1.9	4.6	13.6
	1995	14.2	2.2	-8.2	1.7	4.2	9.9
6411	Department Stores						
	1993	15.0	4.2	-3.2	2.3	6.7	...
	1994	11.9	0.7	-13.9	-6.8	1.8	...
	1995	14.7	5.8	1.2	5.0	6.7	...
6412	General Stores						
	1993	8.9	2.6	-3.2	-0.4	3.9	6.0
	1994	8.9	2.7	-2.8	-1.1	4.9	6.5
	1995	10.0	3.3	-1.9	0.5	4.6	7.0
6413	Other General Merchandise Stores						
	1993	7.9	1.3	-5.8	-1.4	3.4	3.4
	1994	8.0	1.3	-6.4	-1.3	3.9	5.2
	1995	8.7	1.0	-6.0	-1.3	4.0	4.0
6511	Book and Stationery Stores						
	1993	10.3	1.9	-7.5	1.0	3.4	0.4
	1994	9.6	1.4	-8.8	-1.0	3.2	4.8
	1995	10.3	2.7	-5.5	-1.1	5.6	4.6
6521	Florist Shops						
	1993	7.1	-3.2	-18.8	-4.8	1.6	...
	1994	8.6	-2.2	-15.6	-2.8	1.1	...
	1995	10.5	0.4	-11.4	-0.7	2.2	...
6522	Lawn and Garden Centres						
	1993	12.4	3.2	-3.5	1.7	4.1	...
	1994	11.4	3.0	-2.6	2.0	3.8	...
	1995	10.3	2.1	-6.5	-0.7	4.0	7.0



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6531	Hardware Stores						
	1993	8.1	2.1	-4.0	-0.4	3.6	4.4
	1994	8.6	2.6	-2.5	0.7	3.8	4.8
	1995	8.3	2.5	-2.3	1.0	3.5	4.4
6532	Paint, Glass and Wallpaper Stores						
	1993	8.7	-0.1	-11.3	-2.2	1.4	...
	1994	9.2	1.2	-8.6	-0.5	1.8	6.2
	1995	9.6	1.3	-8.0	-0.7	3.5	6.8
6541	Sporting Goods Stores						
	1993	9.5	1.4	-6.8	-0.6	3.1	3.1
	1994	10.5	2.6	-4.4	1.3	4.1	6.4
	1995	10.1	2.6	-3.3	1.3	4.1	4.8
6542	Bicycle Shops						
	1993	7.5	0.3	-10.0	-0.9	3.8	...
	1994	7.9	1.2	-6.5	0.5	3.2	...
	1995	6.7	0.7	-6.4	-1.2	2.9	...
6551	Musical Instrument Stores						
	1993	8.2	1.2	-5.2	0.3	1.9	2.2
	1994	7.5	2.1	-5.1	1.4	3.3	1.6
	1995	9.6	2.0	-3.3	1.5	2.5	1.9
6552	Record and Tape Stores						
	1993	12.0	1.5	-11.6	-0.5	2.8	...
	1994	10.6	1.3	-8.9	0.9	2.7	...
	1995	9.3	0.9	-9.3	-1.6	2.4	...
6561	Jewellery Stores						
	1993	7.4	1.1	-5.8	0.7	2.6	0.9
	1994	7.8	1.5	-4.5	0.7	3.6	2.1
	1995	8.2	2.3	-3.3	1.5	4.0	1.9

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%			
6562	Watch and Jewellery Repair Shops						
	1993	11.9	3.7	-6.4	3.6	6.3	...
	1994	13.1	2.2	-6.5	1.8	8.8	...
	1995	15.9	4.4	-3.6	4.1	6.4	...
6571	Camera and Photographic Supply Stores						
	1993	7.6	-2.0	-14.0	-3.5	1.7	2.4
	1994	9.2	1.0	-9.5	-1.2	4.4	4.5
	1995	10.0	1.0	-9.8	-0.5	5.3	5.5
6581	Toy and Hobby Stores						
	1993	10.3	1.0	-9.1	-0.7	2.5	...
	1994	7.5	-0.2	-12.1	-1.3	1.3	...
	1995	8.7	-0.2	-9.5	-1.8	3.3	...
6582	Gift, Novelty and Souvenir Stores						
	1993	7.7	-0.8	-12.6	-2.5	3.3	5.3
	1994	8.5	-0.1	-10.7	-1.9	3.7	5.3
	1995	10.2	1.5	-8.2	-0.6	5.5	2.6
6591	Second-Hand Merchandise Stores n.e.c.						
	1993	10.0	0.6	-9.2	-1.3	5.1	...
	1994	11.8	2.2	-7.7	1.2	4.6	...
	1995	15.2	3.9	-4.3	3.1	7.7	...
6592	Opticians' Shops						
	1993	23.4	9.0	-1.9	7.0	12.5	...
	1994	23.9	8.0	-2.1	6.3	14.2	...
	1995	23.7	8.3	-2.2	7.3	13.2	...
6593	Art Galleries and Artists' Supply Stores						
	1993	7.6	-0.6	-10.6	-1.3	2.4	...
	1994	10.3	1.1	-7.2	-0.3	6.4	5.1
	1995	11.9	1.3	-6.1	-0.4	5.9	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6594	Luggage and Leather Goods Stores						
	1993	9.3	0.3	-10.0	-0.8	1.3	...
	1994	8.0	1.3	-9.3	1.2	1.7	...
	1995	9.7	2.5	-4.0	0.0	5.1	...
6595	Monument and Tombstone Dealers						
	1993	13.2	3.0	-6.5	1.7	7.3	...
	1994	10.8	2.5	-3.6	2.1	8.6	...
	1995	9.0	1.8	-6.3	1.2	2.3	...
6596	Pet Stores						
	1993	13.0	2.0	-11.0	-1.0	6.2	...
	1994	12.5	2.5	-12.1	-1.3	6.6	...
	1995	15.0	2.7	-9.1	1.1	5.2	4.1
6597	Coin and Stamp Dealers						
	1993	9.0	-0.4	-10.8	-2.1	3.1	...
	1994	9.5	0.2	-9.2	-0.9	4.9	14.6
	1995	10.2	2.6	-9.1	0.6	6.0	...
6598	Mobile Home Dealers						
	1993	8.8	3.3	-1.6	2.4	4.8	13.8
	1994	6.1	2.3	-2.3	0.3	3.1	8.3
	1995	6.8	2.0	-2.0	0.6	3.2	...
6599	Other Retail Stores n.e.c.						
	1993	11.0	1.4	-9.0	-0.6	3.6	4.9
	1994	12.3	2.1	-7.4	0.9	3.8	3.7
	1995	13.5	3.2	-5.4	1.5	5.3	4.7
6911	Vending Machine Operators						
	1993	10.3	1.0	-8.3	-2.1	2.7	7.2
	1994	12.6	2.1	-5.4	-0.5	4.9	5.6
	1995	12.4	2.0	-5.8	0.9	5.3	9.2

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%			
6921	Direct Sellers						
	1993	17.1	3.9	-6.1	3.1	4.6	...
	1994	15.9	5.2	-6.6	3.6	5.8	15.2
	1995	20.0	5.7	-4.9	2.8	9.0	...
<b>REAL ESTATE</b>							
7511	Operators of Residential Buildings and Dwellings						
	1993	7.3	1.2	-1.4	1.1	1.5	1.5
	1994	7.1	1.4	-1.1	1.3	1.6	1.6
	1995	7.6	1.6	-0.7	1.5	2.5	2.1
7512	Operators of Non-Residential Buildings						
	1993	7.2	1.3	-1.4	1.3	1.5	0.8
	1994	6.8	1.5	-1.1	1.4	1.6	1.5
	1995	7.2	1.5	-0.8	1.4	2.0	1.1
7599	Other Real Estate Operators						
	1993	8.7	1.9	-1.0	1.7	3.3	...
	1994	8.7	2.3	-0.9	2.2	3.6	3.0
	1995	10.4	2.5	-0.5	2.2	4.4	...
7611	Insurance and Real Estate Agencies						
	1993	19.4	6.1	-2.9	5.8	6.6	4.4
	1994	21.2	7.5	-1.6	6.9	8.7	5.8
	1995	21.9	7.8	-1.5	7.4	8.8	3.6



Table 1

*Pretax Profit to Assets (%)*

		Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
SIC-E	Industry Name	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
<i>SERVICES</i>							
7711	Employment Agencies						
	1993	30.6	8.0	-7.7	6.3	9.2	5.9
	1994	37.6	12.0	-3.0	7.1	14.3	6.8
	1995	36.6	14.5	-1.7	15.3	12.8	15.6
7712	Personnel Suppliers						
	1993	19.4	3.2	-7.9	2.4	4.1	5.9
	1994	23.2	6.8	-3.5	3.5	8.8	10.7
	1995	27.0	10.2	-0.3	8.7	11.5	11.4
7721	Computer Services						
	1993	36.0	12.1	-3.4	12.7	11.2	8.8
	1994	40.2	12.8	-2.9	14.3	10.2	8.2
	1995	42.5	14.9	-1.7	16.3	11.4	9.5
7722	Computer Equipment Maintenance and Repair						
	1993	18.9	6.1	-5.7	3.2	10.4	...
	1994	19.2	3.4	-4.4	1.5	5.8	...
	1995	24.5	6.4	-1.8	7.1	4.5	...
7731	Offices of Chartered and Certified Accountants						
	1993	26.9	11.6	0.9	11.7	8.8	...
	1994	26.4	12.1	1.1	12.1	13.2	...
	1995	29.9	14.0	1.8	13.9	16.2	...
7739	Other Accounting and Bookkeeping Services						
	1993	24.0	8.9	-1.4	9.1	7.8	...
	1994	25.9	9.1	-0.8	9.0	10.2	...
	1995	26.8	10.1	-0.6	9.9	11.8	...

Footnote (1) see page 123

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under	Firms	
		75%	50%	25%	\$500,000	\$500,000 to \$5 million	
7741	Advertising Agencies						
	1993	23.5	5.3	-5.9	3.2	7.4	4.6
	1994	24.3	6.6	-4.2	5.4	8.5	4.4
	1995	25.9	8.3	-3.9	7.0	9.9	4.7
7742	Media Representatives						
	1993	26.1	4.9	-4.9	3.8	5.5	1.6
	1994	27.8	7.8	-2.9	3.6	14.0	4.0
	1995	27.7	10.1	-0.1	10.1	9.2	5.5
7743	Outdoor Display and Billboard Advertising						
	1993	15.5	4.7	-4.1	4.7	4.3	...
	1994	18.7	4.7	-3.5	5.5	3.3	...
	1995	17.3	5.1	-4.5	5.1	4.7	...
7749	Other Advertising Services						
	1993	24.2	6.7	-6.7	4.1	11.6	7.1
	1994	25.5	7.0	-6.3	5.0	11.9	9.2
	1995	30.1	10.2	-2.4	8.2	13.5	8.1
7751	Offices of Architects						
	1993	23.5	5.8	-7.8	3.2	11.4	4.5
	1994	24.9	5.3	-7.5	3.8	9.2	...
	1995	24.6	7.1	-4.6	5.6	11.0	...
7752	Offices of Engineers						
	1993	26.9	7.9	-3.1	7.4	8.9	5.2
	1994	30.8	10.3	-2.0	10.3	10.2	4.5
	1995	32.2	12.0	-0.9	11.6	12.7	6.8
7759	Other Scientific and Technical Services						
	1993	27.2	8.3	-4.8	8.0	9.0	6.1
	1994	32.2	11.1	-2.5	11.0	12.0	6.1
	1995	32.4	12.1	-1.8	11.9	12.6	6.1

1993, 1994, 1995 reference years

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
7761	Offices of Lawyers and Notaries						
	1993	41.0	19.1	1.6	16.8	28.3	...
	1994	40.8	18.1	1.4	16.0	27.4	...
	1995	39.3	19.1	2.3	17.0	29.9	...
7771	Management Consulting Services						
	1993	37.5	11.8	-1.3	11.6	12.4	6.8
	1994	39.6	12.5	-1.0	12.5	12.7	7.2
	1995	39.5	13.4	-0.4	13.0	15.9	7.6
7791	Security and Investigation Services						
	1993	23.6	4.9	-8.4	6.3	4.4	4.5
	1994	20.2	4.4	-8.2	2.5	7.1	4.7
	1995	20.7	4.1	-7.6	3.4	5.0	5.7
7792	Credit Bureau Services						
	1993	25.9	10.9	-2.6	9.1	12.1	...
	1994	37.1	11.9	-4.3	6.7	18.9	...
	1995	33.6	15.5	0.1	20.5	13.9	...
7793	Collection Agencies						
	1993	33.6	11.8	-4.9	8.7	13.6	...
	1994	24.9	5.6	-6.2	4.4	7.4	...
	1995	29.0	6.1	-6.0	10.7	5.4	...
7794	Customs Brokers						
	1993	11.8	4.8	0.8	3.6	5.1	2.4
	1994	10.2	4.6	0.4	4.0	4.8	3.1
	1995	12.7	5.0	1.4	8.1	4.7	3.4
7795	Telephone Answering Services						
	1993	11.4	3.1	-4.7	2.4	3.5	...
	1994	9.5	-0.8	-9.8	-2.8	3.1	...
	1995	12.0	1.7	-10.3	-0.1	4.8	...

**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
7796	Duplicating Services						
	1993	11.8	2.2	-9.3	0.9	6.0	...
	1994	13.0	1.9	-9.4	0.9	3.8	...
	1995	13.3	4.3	-4.9	2.6	6.1	...
7799	Other Business Services n.e.c.						
	1993	26.6	7.8	-2.4	7.3	9.3	5.1
	1994	29.0	8.9	-1.9	8.3	10.6	6.0
	1995	30.1	10.0	-1.1	9.7	11.3	8.3
8511	Elementary and Secondary Education						
	1993	20.5	5.4	-8.9	0.3	9.6	...
	1994	14.9	4.9	-3.4	2.7	7.3	...
	1995	22.4	7.1	-5.1	7.0	7.8	...
8521	Post-Secondary Non-University Education						
	1993	20.2	5.9	-5.7	5.2	8.8	1.2
	1994	22.8	5.8	-4.9	5.4	8.3	3.1
	1995	19.6	5.5	-6.1	5.2	6.3	...
8531	University Education						
	1993	...	4.5	...	23.5	...	...
	1994	30.5	10.1	-2.5	9.4	10.6	...
	1995	29.7	26.5	10.9	27.0	15.7	...
8551	Museums and Archives						
	1993	32.0	1.1	-10.0	-5.7	...	...
	1994	5.3	-1.3	-10.4	-5.0	...	...
	1995	...	4.1	...	1.5	...	...
8599	Other Educational Services						
	1993	24.2	5.2	-10.1	4.0	8.8	...
	1994	25.5	6.6	-9.7	4.2	11.7	...
	1995	23.7	7.1	-6.7	6.3	10.8	...



Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8611	General Hospitals						
	1993	12.1	5.3	-6.0	...	5.7	...
	1994	11.5	0.4	-4.3	...	1.9	...
	1995	9.5	3.7	-6.4	...	5.1	...
8613	Extended Care Hospitals						
	1993	10.4	0.7	-2.8	0.6	0.7	...
	1994	...	-1.2	...	...	-0.5	...
	1995	8.9	2.2	-2.1	...	0.1	...
8619	Other Specialty Hospitals						
	1993	...	17.9	...	...	24.8	...
	1994	...	16.4	...	...	...	...
	1995	...	17.5	...	...	...	...
8621	Homes for Personal and Nursing Care						
	1993	7.5	1.5	-2.2	1.0	2.0	2.2
	1994	8.2	2.3	-1.9	1.7	3.0	2.0
	1995	9.0	2.3	-1.5	1.9	3.3	3.3
8622	Homes for Physically Handicapped and/or Disabled						
	1993	17.9	5.6	1.9	3.0	6.3	...
	1994	16.4	7.9	-0.7	6.6	...	...
	1995	9.6	4.1	-3.6	3.7	5.8	...
8623	Homes for Mentally Retarded						
	1993	...	13.4	...	...	...	...
	1994	...	...	...	...	...	...
	1995	...	10.5	...	...	...	...
8624	Homes for Mentally Handicapped and/or Disabled						
	1993	15.3	6.9	0.9	7.8	...	...
	1994	22.5	10.5	0.4	10.6	...	...
	1995	8.4	3.7	-1.0	3.3	...	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8625	Homes for Emotionally Disturbed Children						
	1993	...	15.4	...	...	...	...
	1994	...	...	...	...	...	...
	1995	...	...	...	...	...	...
8627	Homes for Children in Need of Protection						
	1993	...	5.9	...	...	...	...
	1994	...	2.6	...	...	...	...
	1995	...	19.4	...	...	...	...
8629	Other Institutional Health and Social Services n.e.c.						
	1993	13.4	5.2	-2.9	4.6	5.8	...
	1994	23.4	7.6	-0.4	6.6	11.5	...
	1995	17.7	6.4	0.3	3.1	8.6	...
8631	Ambulance Services						
	1993	19.9	9.6	1.7	9.7	9.1	...
	1994	19.6	8.0	1.1	8.2	7.9	...
	1995	18.8	7.9	-0.3	7.9	7.9	...
8632	Drug Addiction and Alcoholism Treatment Clinics						
	1993	...	22.2	...	...	...	...
	1994	...	3.0	...	...	...	...
	1995	...	...	...	...	...	...
8633	Health Rehabilitation Clinics						
	1993	26.5	12.2	-19.4	14.6	...	...
	1994	48.3	21.0	3.4	24.1	15.4	...
	1995	50.0	31.0	9.0	21.7	36.2	...
8634	Home Care Services (Including Home Nursing)						
	1993	36.8	12.4	0.9	2.9	17.1	...
	1994	34.0	2.4	-6.9	-6.4	2.8	...
	1995	17.1	5.4	-9.7	0.0	16.2	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8635	Public Health Clinics / Community Health Centres						
	1993	31.7	15.0	-0.8	12.7	18.9	...
	1994	38.0	15.1	1.6	14.0	16.3	...
	1995	44.6	19.2	5.7	17.0	22.1	...
8639	Other Non-Institutional Health Services						
	1993	29.7	9.4	-7.9	-1.3	30.1	...
	1994	19.3	7.7	-5.1	2.8	21.8	...
	1995	29.9	15.3	0.8	11.1	26.1	...
8641	Child Day Care and Nursery School Services						
	1993	16.7	2.7	-10.2	2.0	7.2	...
	1994	22.2	5.6	-6.0	4.8	10.6	...
	1995	25.0	6.5	-5.1	6.2	9.0	...
8643	Family Planning Services						
	1993	14.8	7.6	-13.0	-0.5	...	...
	1994	20.0	5.1	-6.7	4.8	...	...
	1995	29.5	14.6	-4.6	9.3	...	...
8645	Home-Maker Services						
	1993	21.8	11.4	-15.2	1.2	14.4	...
	1994	21.7	-0.2	-25.0	-5.0	14.8	...
	1995	30.3	12.3	-1.1	9.6	12.5	...
8647	Social Rehabilitation Services						
	1993	48.9	14.0	2.4	12.8	23.2	...
	1994	40.7	23.3	0.8	23.7	20.8	...
	1995	44.8	17.6	3.3	9.1	19.6	...
8649	Other Non-Institutional Social Services						
	1993	19.4	2.0	-5.7	1.7	16.2	...
	1994	28.4	-0.2	-11.4	2.0	-4.8	...
	1995	23.9	5.0	-2.8	3.6	12.2	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
8651	Offices of Physicians, General Practice					
	1993	50.0	25.0	10.5	25.4	23.2
	1994	50.0	24.2	10.3	24.8	19.3
	1995	50.0	24.3	10.1	24.7	21.4
8652	Offices of Physicians and Surgeons, Specialists					
	1993	50.0	24.3	10.1	25.6	21.3
	1994	50.0	23.4	8.2	24.0	21.3
	1995	50.0	23.5	9.7	23.3	26.2
8653	Offices of Dentists, General Practice					
	1993	35.1	20.5	8.8	18.4	22.5
	1994	34.1	18.9	8.5	16.8	21.3
	1995	34.4	18.2	7.5	16.3	20.7
8654	Offices of Dentists, Specialists					
	1993	39.1	21.4	10.9	16.4	24.3
	1994	42.9	22.4	10.6	15.2	26.3
	1995	37.8	20.3	11.5	15.7	24.6
8661	Offices of Chiropractors and Osteopaths					
	1993	38.2	17.9	3.4	17.1	21.9
	1994	29.9	12.3	-1.3	12.0	24.1
	1995	29.4	10.5	-0.6	10.5	9.7
8662	Offices of Nurses, Registered					
	1993	44.2	18.4	8.2	22.5	14.2
	1994	29.7	10.7	2.3	7.3	19.7
	1995	22.8	7.2	-4.7	5.8	9.8
8663	Offices of Nurses, Practical					
	1993	...	-1.9	...	-3.4	...
	1994	...	6.4	...	8.8	...
	1995	...	-1.2	...	...	...



**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8664	Offices of Nutritionists / Dietitians						
	1993	25.4	5.0	-15.2	5.0	...	...
	1994	25.0	-0.9	-19.7	-2.0	...	...
	1995	31.7	9.4	-9.7	9.5	...	...
8665	Offices of Physiotherapists / Occupational Therapists						
	1993	36.8	16.9	-0.8	15.7	22.6	...
	1994	36.9	13.8	-3.0	12.7	24.4	...
	1995	39.1	15.9	1.7	14.6	27.0	...
8666	Offices of Optometrists						
	1993	28.8	13.5	2.7	13.7	13.1	...
	1994	26.9	14.6	2.3	14.5	14.7	...
	1995	27.5	13.5	3.5	12.8	15.0	...
8667	Offices of Podiatrists and Chiropractists						
	1993	46.3	17.3	4.2	16.7	...	...
	1994	43.8	18.5	4.2	16.2	...	...
	1995	45.3	21.5	2.9	19.0	...	...
8668	Offices of Denturists						
	1993	26.8	15.4	-3.4	14.5	...	...
	1994	36.3	16.4	-0.3	16.4	...	...
	1995	28.7	8.8	-3.8	8.8	...	...
8669	Offices of Other Health Practitioners						
	1993	50.0	28.1	1.2	20.9	37.8	...
	1994	50.0	19.0	-1.7	17.0	31.0	...
	1995	50.0	25.9	6.9	25.4	30.4	...
8671	Offices of Psychologists						
	1993	50.0	24.6	5.3	29.8	15.1	...
	1994	43.4	21.1	3.0	20.8	23.1	...
	1995	30.5	14.5	0.9	13.6	17.8	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8672	Offices of Social Workers						
	1993	...	19.1	...	17.3	...	...
	1994	...	20.0	...	20.8	...	...
	1995	...	10.5	...	10.5	...	...
8679	Offices of Other Social Service Practitioners						
	1993	24.4	10.5	-6.6	3.4	...	...
	1994	31.9	17.9	-3.9	22.1	...	...
	1995	50.0	25.3	-0.4	27.5	...	...
8681	Medical Laboratories						
	1993	42.1	15.7	-0.6	9.8	17.1	7.8
	1994	40.8	14.4	-0.9	10.8	20.3	6.0
	1995	50.0	20.5	3.3	19.0	21.9	...
8682	Radiological Laboratories						
	1993	28.3	14.8	1.6	13.5	16.3	...
	1994	33.3	15.2	1.9	13.2	17.5	...
	1995	32.4	14.6	2.7	12.0	17.3	...
8683	Combined Medical and Radiological Laboratories						
	1993	24.4	15.1	4.3	12.4	15.1	...
	1994	27.5	15.3	2.8	15.0	15.3	...
	1995	39.0	12.7	2.7	10.5	16.4	...
8684	Public Health Laboratories						
	1993	...	8.2	...	...	...	...
	1994	...	7.4	...	...	...	...
	1995	42.1	17.5	5.3	16.2	...	...
8689	Other Health Laboratories						
	1993	31.6	12.8	0.6	10.5	19.0	...
	1994	30.9	14.5	1.2	12.8	24.7	...
	1995	30.1	14.1	1.4	13.6	16.0	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8691	Health Care and Public Safety Promotion Associations and Agencies						
	1993	...	7.4	...	6.7	...	...
	1994	...	23.1	...	18.8	...	...
	1995	35.7	18.6	5.5	18.6	...	...
8693	Health Care Research Agencies						
	1993	...	22.9	...	33.2	...	...
	1994	...	4.4	...	4.4	...	...
	1995	50.0	24.4	4.5	21.5	...	...
8694	Social Service Planning and Advocacy Agencies						
	1993	...	6.3	...	5.3	...	...
	1994	...	2.4	...	-4.9	...	...
	1995	...	...	...	...	...	...
8699	Other Health and Social Services Associations and Agencies						
	1993	50.0	17.9	-1.6	22.5	9.7	...
	1994	38.7	12.9	0.4	13.0	12.6	...
	1995	43.0	20.5	2.5	25.4	16.8	...
9111	Hotels and Motor Hotels						
	1993	5.4	0.2	-4.8	-0.5	1.0	-0.9
	1994	6.7	1.2	-3.5	0.5	1.9	-0.3
	1995	7.6	1.9	-2.7	0.9	2.8	1.5
9112	Motels						
	1993	4.7	0.4	-4.3	-0.1	1.1	1.9
	1994	6.4	1.4	-2.7	0.9	2.9	2.9
	1995	7.3	2.2	-1.6	1.6	3.3	3.2
9113	Tourist Courts and Cabins						
	1993	4.4	-0.3	-5.5	-0.9	2.6	...
	1994	6.4	1.5	-2.1	0.8	3.5	...
	1995	6.6	1.9	-1.5	1.3	3.6	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9114	Guest Houses and Tourist Homes						
	1993	4.9	0.2	-5.9	-0.2	0.2	...
	1994	6.0	1.3	-2.2	1.4	0.0	...
	1995	6.7	0.2	-4.5	-0.7	5.8	...
9121	Lodging Houses and Residential Clubs						
	1993	6.3	0.8	-3.8	0.8	0.9	...
	1994	8.7	1.4	-2.8	1.2	2.8	...
	1995	8.4	2.3	-2.1	1.9	3.2	...
9131	Camping Grounds and Travel Trailer Parks						
	1993	8.0	1.9	-2.4	1.6	6.6	...
	1994	8.2	2.5	-1.8	2.2	6.4	...
	1995	9.2	2.8	-0.8	2.3	5.8	...
9141	Outfitters (Hunting and Fishing Camps)						
	1993	7.5	0.4	-6.7	-0.5	3.2	...
	1994	9.3	1.6	-6.3	0.7	4.3	...
	1995	9.0	1.5	-6.1	0.4	5.7	...
9149	Other Recreation and Vacation Camps						
	1993	8.9	0.9	-4.8	0.4	3.2	...
	1994	12.6	2.1	-2.9	0.9	5.7	...
	1995	11.1	1.3	-2.7	-0.2	8.7	...
9211	Restaurants, Licensed						
	1993	7.4	-1.7	-16.7	-4.6	0.9	1.5
	1994	8.3	-1.3	-15.8	-4.6	2.1	4.8
	1995	10.7	0.8	-11.3	-2.0	3.8	4.0
9212	Restaurants, Unlicensed (Including Drive-Ins)						
	1993	8.4	-1.7	-16.2	-4.0	3.4	5.2
	1994	8.9	-1.2	-15.2	-3.7	3.6	7.3
	1995	10.4	-0.1	-12.3	-2.2	4.1	6.3



**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9213	Take-Out Food Services						
	1993	10.0	-0.9	-12.8	-3.2	5.1	5.1
	1994	10.0	-0.7	-12.5	-2.9	5.3	8.3
	1995	10.0	-0.6	-11.3	-2.6	4.3	5.8
9214	Caterers						
	1993	13.7	1.2	-13.8	-1.5	5.5	1.2
	1994	13.2	1.9	-12.7	0.6	3.9	4.5
	1995	14.4	2.6	-9.7	1.3	5.6	12.4
9221	Taverns, Bars and Night Clubs						
	1993	9.0	-0.5	-13.3	-3.0	2.8	...
	1994	9.6	-0.3	-12.4	-2.5	3.9	...
	1995	11.0	1.3	-7.7	-0.4	3.8	...
9611	Motion Picture and Video Production						
	1993	30.8	7.8	-5.3	8.2	6.5	6.1
	1994	33.3	9.0	-3.2	9.9	6.7	3.3
	1995	33.0	8.0	-4.9	8.3	7.2	9.0
9612	Motion Picture and Video Distribution						
	1993	13.9	2.5	-5.9	0.9	3.9	5.4
	1994	16.8	3.2	-9.3	0.3	6.9	5.6
	1995	15.0	4.2	-5.7	0.7	9.1	3.9
9613	Motion Picture Laboratories and Video Production Facilities						
	1993	25.7	10.1	-2.5	12.6	3.5	...
	1994	27.4	8.4	-3.5	10.2	3.2	...
	1995	32.8	15.0	0.3	17.1	10.3	...
9614	Sound Recording Services						
	1993	18.6	6.7	-4.3	6.3	7.7	...
	1994	21.7	6.0	-3.6	5.2	7.0	...
	1995	26.6	8.7	-1.2	9.3	8.4	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9619	Other Motion Picture, Audio and Video Services						
	1993	20.7	4.3	-8.1	4.3	4.1	...
	1994	25.3	8.4	-3.7	7.8	9.6	...
	1995	30.4	9.6	-2.2	9.3	10.1	...
9621	Regular Motion Picture Theatres						
	1993	10.2	2.6	-3.6	1.6	4.7	...
	1994	11.4	3.6	-3.1	1.2	7.0	...
	1995	12.7	4.5	-2.1	3.5	8.9	...
9622	Outdoor Motion Picture Theatres						
	1993	4.5	1.7	-3.9	0.7	...	...
	1994	8.6	1.9	-2.0	1.9	...	...
	1995	11.6	0.8	-3.0	0.2	...	...
9631	Entertainment Production Companies and Artists						
	1993	37.5	10.1	-6.8	10.5	6.7	...
	1994	37.8	12.8	-3.0	13.2	8.8	...
	1995	38.3	13.5	-1.9	13.3	15.1	...
9639	Other Theatrical and Staged Entertainment Services						
	1993	40.0	10.4	-6.7	11.4	7.0	...
	1994	36.8	8.5	-6.5	7.4	11.0	...
	1995	33.3	9.4	-4.7	7.7	15.0	...
9641	Professional Sports Clubs						
	1993	12.1	-1.7	-34.5	-3.5	-0.3	...
	1994	7.2	-5.0	-50.0	-12.0	-5.0	...
	1995	26.3	3.6	-17.1	4.1	3.5	...
9642	Professional Athletes and Promoters on Own Account						
	1993	25.2	6.3	-12.0	8.6	5.1	...
	1994	33.3	8.1	-8.1	10.1	1.9	...
	1995	28.3	10.2	-0.8	14.8	6.9	...

**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9643	Horse Race Tracks						
	1993	7.5	-4.8	-23.8	-4.8	-5.3	...
	1994	9.7	-1.2	-18.5	-2.7	3.2	...
	1995	14.3	1.5	-14.5	1.0	3.2	...
9644	Other Race Tracks						
	1993	11.1	-0.6	-15.5	1.8	-4.8	...
	1994	11.0	-1.4	-12.0	-1.4	6.4	...
	1995	26.4	3.7	-6.5	12.8	1.2	...
9651	Golf Courses						
	1993	7.3	1.2	-3.6	0.7	1.8	...
	1994	8.4	1.8	-3.1	1.6	2.1	...
	1995	8.2	1.7	-1.9	1.3	2.3	...
9652	Curling Clubs						
	1993	4.2	2.3	-10.7	1.9	...	...
	1994	7.7	-0.2	-9.0	-0.5	...	...
	1995	8.2	-1.0	-5.3	-1.6	...	...
9653	Skiing Facilities						
	1993	10.4	-1.0	-7.4	-1.6	-0.3	0.7
	1994	8.5	-1.7	-11.1	-1.1	-2.2	1.6
	1995	13.9	2.2	-8.8	4.2	0.2	-0.1
9654	Boat Rentals and Marinas						
	1993	4.9	-0.4	-7.2	-0.8	1.0	...
	1994	6.3	0.3	-5.1	-0.4	1.9	...
	1995	8.5	1.2	-3.6	1.0	2.9	...
9659	Other Sports and Recreation Clubs						
	1993	11.9	0.5	-11.8	-1.8	3.5	...
	1994	12.9	0.8	-15.3	-0.7	2.7	...
	1995	15.5	2.7	-10.3	1.8	6.3	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9661	Gambling Operations						
	1993	21.9	6.7	-3.8	1.5	12.8	...
	1994	25.4	5.5	-8.5	1.5	9.3	2.9
	1995	19.3	5.2	-3.1	1.7	8.5	14.3
9691	Bowling Alleys and Billiard Parlours						
	1993	9.8	1.1	-6.5	0.6	4.7	...
	1994	7.8	-0.2	-8.8	-0.8	3.3	...
	1995	8.1	0.2	-7.6	-0.5	2.4	...
9692	Amusement Park, Carnival and Circus Operations						
	1993	8.6	0.6	-7.6	-1.1	3.6	...
	1994	9.8	1.7	-5.4	1.3	3.9	...
	1995	9.1	0.4	-6.4	1.7	-0.7	...
9693	Dance Halls, Studios and Schools						
	1993	14.6	2.1	-13.0	1.6	...	...
	1994	14.3	-1.2	-16.7	0.9	-3.8	...
	1995	22.2	2.4	-11.8	2.9	...	...
9694	Coin-Operated Amusement Services						
	1993	15.4	4.2	-5.5	3.4	6.2	...
	1994	11.1	1.1	-8.0	-0.9	4.1	...
	1995	11.6	0.3	-11.2	-1.0	5.6	...
9695	Roller Skating Facilities						
	1993	4.8	-0.5	-4.3	-0.5	...	...
	1994	...	6.8	...	3.5	...	...
	1995	...	7.1	...	6.2	...	...
9696	Botanical and Zoological Gardens						
	1993	14.7	1.0	-6.2	3.3	1.0	...
	1994	14.7	0.6	-7.2	-0.5	...	...
	1995	7.0	1.3	-16.6	-6.2	3.6	...



**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9699	Other Amusement and Recreational Services n.e.c.						
	1993	12.4	1.4	-9.4	0.4	3.6	...
	1994	14.3	1.7	-9.6	0.6	5.3	...
	1995	16.1	2.1	-8.3	0.7	5.7	...
9711	Barber shops						
	1993	13.7	-3.7	-21.1	-4.3	12.1	...
	1994	11.5	-1.6	-16.7	-2.7	1.1	...
	1995	19.2	5.0	-14.0	4.8	12.0	...
9712	Beauty Shops						
	1993	14.1	0.7	-16.2	-0.5	2.6	...
	1994	14.7	0.9	-13.2	-0.6	6.1	...
	1995	17.4	2.6	-12.6	2.0	7.3	...
9713	Combination Barber and Beauty Shops						
	1993	13.3	-1.0	-17.2	-1.5	2.5	...
	1994	12.2	-1.6	-19.2	-2.5	7.3	...
	1995	16.7	1.0	-15.0	0.1	6.7	...
9721	Power Laundries and / or Dry Cleaners						
	1993	8.1	-1.1	-12.1	-1.6	1.6	...
	1994	8.4	-0.8	-10.6	-1.5	2.6	...
	1995	9.1	0.7	-10.1	-0.5	4.0	...
9722	Distributors and or / Agents for Dry Cleaners						
	1993	-1.3	-7.5	-29.6	-12.3	...	...
	1994	2.8	-1.4	-6.6	-2.4	-1.1	...
	1995	2.2	-0.5	-12.9	-2.0	...	...
9723	Self-Serve Laundries and / or Dry Cleaners						
	1993	6.7	-0.6	-9.9	-1.1	0.6	...
	1994	10.5	1.1	-8.6	1.0	3.8	...
	1995	9.6	1.4	-7.6	0.9	6.6	...

**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9724	Valet Services, Pressing and / or Repair						
	1993	18.6	-1.4	-19.7	-9.3	...	...
	1994	7.2	-4.3	-29.6	-6.9	...	...
	1995	17.6	-12.5	-40.8	-13.4	...	...
9725	Linen Supply						
	1993	7.5	4.0	-3.9	3.0	4.2	9.0
	1994	12.7	3.7	-6.7	2.3	4.7	3.8
	1995	9.1	2.2	-7.2	-1.4	4.0	6.9
9726	Carpet Cleaning						
	1993	13.6	2.3	-9.9	2.0	3.1	...
	1994	16.7	3.5	-8.3	2.7	6.7	...
	1995	12.5	1.5	-10.4	1.3	4.6	...
9729	Other Laundry and Dry Cleaning Services						
	1993	11.7	1.9	-10.0	1.9	4.4	...
	1994	12.4	1.0	-5.7	0.4	4.3	...
	1995	14.8	7.0	-4.6	5.6	10.0	...
9731	Funeral Homes						
	1993	14.2	7.0	1.2	4.8	8.9	5.3
	1994	14.5	6.2	1.3	4.5	8.0	7.6
	1995	14.1	6.8	1.5	5.8	8.9	8.2
9732	Cemeteries and Crematoria						
	1993	25.1	6.6	-0.4	1.8	10.8	...
	1994	20.1	5.7	-0.8	4.0	9.7	...
	1995	20.4	4.3	-4.2	2.6	6.4	...
9741	Private Households						
	1993	10.3	-0.6	-19.4	-1.0	4.8	...
	1994	16.7	1.0	-15.4	0.5	20.2	...
	1995	20.5	2.4	-6.2	2.3	...	...

1993, 1994, 1995 reference years

**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9791	Shoe Repair						
	1993	12.6	1.8	-8.3	1.8	4.1	...
	1994	9.1	2.0	-9.5	0.4	5.4	...
	1995	10.0	2.2	-5.7	2.2	3.5	...
9792	Fur Cleaning, Repair and Storage						
	1993	...	-3.3	...	-3.8	...	...
	1994	5.3	0.3	-13.2	0.6	...	...
	1995	...	2.7	...	0.7	...	...
9799	Other Personal and Household Services n.e.c.						
	1993	15.3	1.9	-13.3	1.5	3.5	0.9
	1994	14.1	1.8	-13.9	1.3	4.3	4.6
	1995	18.6	3.8	-9.5	2.9	6.8	1.4
9821	Business Associations						
	1993	8.8	0.3	-7.2	0.3	0.8	...
	1994	12.5	1.0	-5.0	0.6	3.3	...
	1995	7.0	0.1	-8.9	0.3	-0.1	...
9831	Professional Health and Social Service Membership						
	1993	...	7.3	...	...	...	...
	1994	...	3.2	...	1.0	...	...
	1995	...	37.6	...	37.6	...	...
9839	Other Professional Membership Associations						
	1993	...	5.1	...	5.1	...	...
	1994	35.6	6.7	-12.5	7.1	...	...
	1995	44.9	17.8	-2.6	16.5	...	...
9841	Labour Organizations						
	1993	...	1.3	...	1.1	...	...
	1994	50.0	9.3	2.2	15.2	5.0	...
	1995	33.3	7.7	-0.9	13.5	...	...

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9861	Civic and Fraternal Organizations						
	1993	14.2	-0.3	-8.7	-0.8	1.0	...
	1994	18.7	0.3	-4.9	-0.1	0.7	...
	1995	5.4	-1.7	-7.0	-2.0	0.7	...
9911	Industrial Machinery and Equipment Rental and Leasing						
	1993	13.0	3.3	-3.9	3.3	3.4	2.3
	1994	14.2	4.9	-1.5	4.8	5.2	3.8
	1995	14.8	5.5	-1.4	4.7	6.3	4.9
9912	Audio-Visual Equipment Rental and Leasing						
	1993	13.4	1.8	-9.5	0.5	7.4	4.6
	1994	13.1	2.2	-8.5	0.3	6.6	4.5
	1995	14.3	3.0	-8.6	1.7	6.7	4.3
9913	Office Furniture and Machinery Rental and Leasing						
	1993	18.1	7.0	-8.3	7.5	6.3	...
	1994	10.9	4.7	-0.2	4.5	5.3	...
	1995	18.1	6.8	0.5	5.5	11.1	...
9919	Other Machinery and Equipment Rental and Leasing						
	1993	12.3	3.0	-4.2	2.3	4.2	1.6
	1994	13.6	4.0	-2.2	3.2	5.6	4.8
	1995	13.4	4.1	-1.5	2.7	7.5	6.1
9921	Automobile and Truck Rental and Leasing Services						
	1993	8.1	2.2	-3.0	1.7	2.8	1.7
	1994	8.4	2.2	-2.5	2.0	2.5	2.1
	1995	8.1	2.2	-2.4	2.3	2.1	1.9
9931	Photographers						
	1993	15.0	2.3	-8.6	1.5	7.1	...
	1994	16.6	2.2	-9.2	1.8	3.6	...
	1995	15.4	2.4	-8.1	2.1	4.7	...



**Table 1**  
**Pretax Profit to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9941	Electric Motor Repair						
	1993	16.1	5.2	-3.4	4.6	6.8	...
	1994	17.6	6.9	0.8	6.2	8.1	...
	1995	17.4	7.7	0.9	6.1	10.0	...
9942	Welding						
	1993	19.7	5.0	-4.4	4.5	6.0	7.6
	1994	24.2	9.5	-1.1	9.6	9.2	4.7
	1995	24.4	8.6	-1.6	7.5	11.2	4.0
9949	Other Repair Services n.e.c.						
	1993	12.3	3.5	-5.9	2.9	4.9	...
	1994	15.8	5.6	-2.9	4.9	6.9	5.5
	1995	15.8	4.4	-3.4	2.8	8.7	1.4
9951	Disinfecting and Exterminating Services						
	1993	18.4	5.8	-7.6	4.8	6.3	...
	1994	26.3	7.9	-5.4	7.8	10.8	...
	1995	21.4	4.2	-6.0	5.2	1.5	...
9952	Window Cleaning Services						
	1993	22.2	6.6	-5.8	7.1	6.4	...
	1994	18.9	5.9	-4.7	5.7	8.4	...
	1995	15.3	3.2	-12.1	2.6	7.6	...
9953	Janitorial Services						
	1993	18.8	4.5	-7.8	3.3	7.1	7.0
	1994	20.0	5.7	-5.3	4.7	7.8	9.2
	1995	21.1	6.6	-5.2	4.8	9.2	6.0
9959	Other Services to Buildings and Dwellings						
	1993	18.3	5.2	-8.0	4.3	7.4	...
	1994	19.4	4.4	-7.6	3.6	7.0	...
	1995	16.1	3.2	-8.3	2.8	5.8	...

Table 1

*Pretax Profit to Assets (%)*

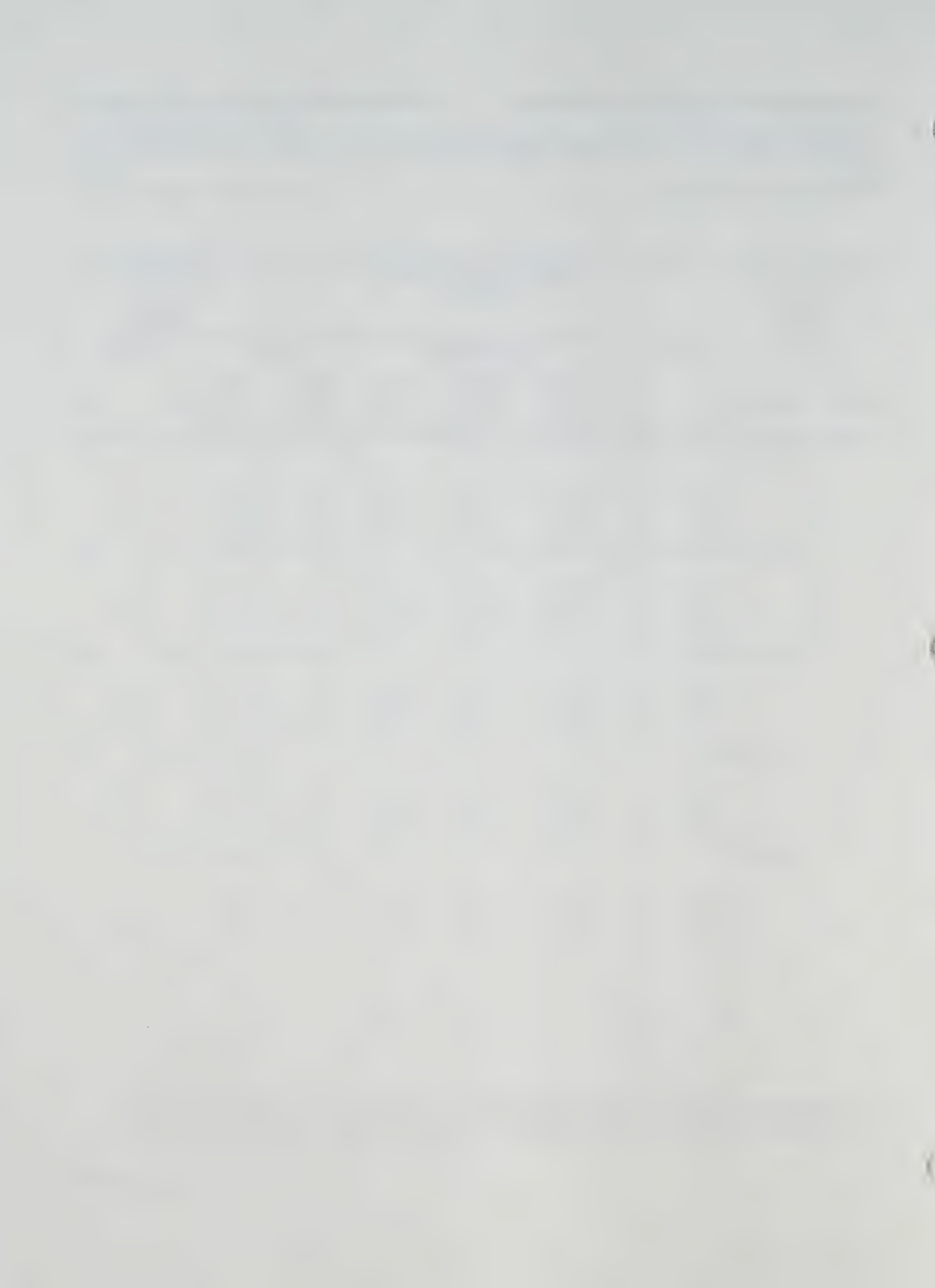
SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9961	Ticket and Travel Agencies						
	1993	14.0	2.3	-10.8	1.7	3.4	5.7
	1994	15.6	3.6	-7.9	2.9	4.3	6.7
	1995	15.1	4.1	-6.6	2.9	5.0	9.0
9962	Tour Wholesalers and Operators						
	1993	13.1	2.3	-11.2	-0.7	3.3	3.4
	1994	14.8	2.1	-13.2	0.6	4.0	3.1
	1995	17.3	6.3	-6.0	3.9	8.2	3.2
9991	Parking Lots and Parking Garages						
	1993	16.2	3.3	-1.7	3.5	2.9	...
	1994	14.5	3.2	-6.9	2.4	3.9	...
	1995	15.3	5.5	-2.6	3.6	7.1	...
9999	Other Services n.e.c.						
	1993	22.5	6.1	-4.9	5.1	7.5	4.7
	1994	22.0	5.3	-4.0	3.6	8.7	6.3
	1995	22.0	5.5	-3.6	4.5	8.7	4.8
	Total non-financial						
	1993	13.6	3.3	-5.6	1.9	4.0	3.9
	1994	14.9	3.6	-4.2	2.6	5.1	4.6
	1995	15.9	4.2	-3.4	3.2	5.7	5.1
	Total mining						
	1993	16.9	2.6	-3.2	4.7	5.5	4.1
	1994	20.7	6.3	-2.3	5.8	7.0	4.4
	1995	21.0	7.1	-2.3	6.1	8.7	5.4
	Total manufacturing						
	1993	12.7	3.6	-5.4	1.3	4.5	4.8
	1994	14.3	4.6	-3.3	2.3	6.3	5.8
	1995	15.8	5.6	-2.2	3.1	7.4	6.3

Table 1

*Pretax Profit to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
	Total construction and real estate						
	1993	11.3	1.0	-5.6	0.9	3.1	2.4
	1994	12.5	2.3	-3.8	1.6	4.0	3.7
	1995	12.9	2.5	-3.7	1.7	4.7	4.3
	Total transportation, storage, communications and utilities						
	1993	16.0	5.0	-4.2	4.5	5.5	4.7
	1994	16.7	5.5	-3.4	4.7	6.5	5.0
	1995	16.2	5.3	-3.6	4.3	6.5	5.2
	Total wholesale trade						
	1993	12.4	3.3	-5.1	1.4	3.7	4.2
	1994	13.9	3.9	-3.6	2.2	5.1	4.8
	1995	15.0	4.7	-2.3	2.9	5.8	5.3
	Total retail trade						
	1993	9.5	2.9	-8.0	-1.0	2.9	3.3
	1994	10.3	2.5	-6.3	0.2	3.7	4.1
	1995	10.8	2.9	-5.3	0.8	3.9	4.0
	Total services						
	1993	20.8	4.7	-5.8	3.9	5.7	4.1
	1994	22.7	5.5	-4.5	4.9	6.8	4.7
	1995	24.0	6.6	-3.2	6.1	7.7	5.8

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.





**TABLE 2**

**PRETAX PROFIT MARGIN (%)**



1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

		Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <i>(1)</i>			Median		Median
SIC-E	Industry Name	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
<i>AGRICULTURE</i>							
0111	Dairy Farms						
	1993	17.9	8.7	0.9	8.5	9.6	...
	1994	17.7	9.0	1.3	8.9	9.6	...
	1995	17.2	8.4	0.5	8.1	9.7	...
0112	Cattle Farms						
	1993	20.0	7.7	-1.0	9.1	6.1	3.4
	1994	17.4	5.0	-3.8	6.5	3.7	0.7
	1995	14.2	2.9	-7.7	2.7	3.0	0.3
0113	Hog Farms						
	1993	13.8	6.2	-0.4	6.2	6.1	3.1
	1994	11.3	3.7	-2.7	3.0	4.3	2.1
	1995	12.4	5.2	-2.8	4.9	5.5	2.6
0114	Poultry and Egg Farms						
	1993	13.3	5.9	0.3	5.4	6.7	1.9
	1994	10.5	4.7	-1.2	4.3	4.9	3.8
	1995	10.4	4.0	-2.3	3.5	4.4	2.0
0115	Sheep and Goat Farms						
	1993	...	-7.9	...	-5.0	...	...
	1994	...	7.6	...	7.6	...	...
	1995	...	6.1	...	8.0	...	...
0119	Livestock Combination Farms						
	1993	15.6	7.0	-2.3	6.5	7.4	...
	1994	13.2	3.6	-4.7	3.6	3.9	0.6
	1995	14.7	4.0	-3.4	4.0	3.8	0.5

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0121	Honey and Other Apiary Product Farms						
	1993	15.8	4.2	-5.5	5.3	0.0	...
	1994	18.1	5.7	-3.1	4.9	10.6	...
	1995	22.1	9.8	1.8	11.3	2.1	...
0122	Horse and Other Equine Farms						
	1993	10.8	-1.5	-23.5	-1.3	-2.3	...
	1994	14.9	-0.7	-36.5	-2.5	9.8	...
	1995	13.2	1.2	-11.3	0.9	2.2	...
0123	Furs and Skins, Ranch						
	1993	9.0	-1.9	-13.5	-3.5	2.9	...
	1994	22.9	8.6	1.2	6.9	12.9	...
	1995	19.7	3.8	-7.0	-0.3	6.2	...
0129	Other Animal Specialty Farms n.e.c.						
	1993	20.9	4.7	-6.0	6.1	3.0	...
	1994	15.7	5.4	-16.1	3.0	10.4	...
	1995	15.6	4.2	-4.1	4.8	2.2	...
0131	Wheat Farms						
	1993	28.9	12.7	-1.8	13.4	9.7	...
	1994	29.3	14.2	-0.6	14.7	12.2	...
	1995	34.4	17.1	3.3	17.7	13.2	...
0132	Small-Grain Farms (Except Wheat)						
	1993	25.8	11.5	-4.8	12.0	8.5	...
	1994	26.9	11.1	-3.1	12.2	6.5	...
	1995	32.2	14.9	1.9	16.1	11.5	...
0133	Oilseed Farms (Except Corn)						
	1993	30.9	13.0	-0.7	14.9	5.0	...
	1994	24.1	9.8	-1.7	10.1	8.0	...
	1995	29.8	14.5	1.0	17.7	7.3	...



1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0134	Grain Corn Farms						
	1993	20.6	7.3	-3.2	7.6	5.8	...
	1994	19.8	8.1	-2.6	7.8	8.4	...
	1995	25.3	11.0	1.4	11.1	9.0	...
0135	Forage, Seed and Hay Farms						
	1993	22.3	6.7	-2.9	7.5	4.5	...
	1994	17.8	7.0	-1.8	8.2	5.6	...
	1995	19.4	5.6	-3.1	7.4	3.5	...
0136	Dry Field Pea and Bean Farms						
	1993	34.2	7.9	-6.6	3.9	20.9	...
	1994	37.1	17.7	4.2	11.7	...	...
	1995	32.3	14.7	2.0	13.3	18.6	...
0137	Tobacco Farms						
	1993	20.0	8.8	-2.2	8.3	10.7	...
	1994	16.0	6.6	-2.8	5.6	10.6	...
	1995	23.5	11.0	1.3	10.3	12.5	...
0138	Potato Farms						
	1993	18.6	5.6	-2.7	2.6	9.1	...
	1994	20.1	8.7	-0.5	4.7	11.9	...
	1995	16.5	5.3	-4.2	2.6	9.7	...
0139	Other Field Crop Farms						
	1993	17.1	5.3	-4.3	5.2	5.6	...
	1994	17.1	5.6	-5.1	4.7	7.3	...
	1995	19.3	5.6	-3.0	4.3	7.7	...
0141	Field Crop Combination Farms						
	1993	26.6	10.6	-0.5	10.4	10.8	...
	1994	24.7	9.4	-1.4	9.7	9.0	...
	1995	25.8	13.2	1.2	13.9	11.0	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0151	Fruit Farms						
	1993	11.1	0.9	-12.1	-0.7	4.9	...
	1994	12.6	1.4	-11.1	0.7	3.3	...
	1995	13.8	3.9	-5.6	2.1	6.5	...
0152	Other Vegetable Farms						
	1993	16.3	5.6	-1.2	4.8	6.1	...
	1994	14.5	4.8	-2.0	4.4	4.8	...
	1995	15.8	7.1	-0.7	6.6	7.2	...
0159	Fruit and Vegetable Combination Farms						
	1993	13.5	5.4	-3.5	0.8	8.1	...
	1994	8.5	3.1	-5.8	-1.2	5.2	...
	1995	10.9	5.3	-1.9	2.9	5.4	...
0161	Mushrooms						
	1993	1.6	-2.5	-9.2	-3.3	-0.7	...
	1994	5.6	-0.1	-11.1	-3.2	2.4	...
	1995	6.1	2.1	-1.4	1.4	2.7	...
0162	Greenhouse Products						
	1993	9.2	2.3	-3.6	1.3	3.2	3.1
	1994	10.0	3.2	-2.3	1.9	3.8	2.5
	1995	10.7	4.7	-3.3	3.7	5.1	2.7
0163	Nursery Products						
	1993	7.8	1.1	-6.5	-1.1	2.4	2.0
	1994	7.9	1.4	-4.2	0.8	2.0	1.3
	1995	8.6	1.7	-4.0	1.1	2.8	1.1
0169	Other Horticultural Specialties						
	1993	18.4	4.6	-6.0	4.6	5.0	...
	1994	16.5	5.3	-4.0	5.5	4.0	...
	1995	17.4	5.9	-5.0	6.5	5.1	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0171	Livestock, Field Crop and Horticultural Combination Farms						
	1993	19.6	6.3	-3.2	6.5	6.1	...
	1994	18.4	6.3	-3.8	6.4	6.0	2.0
	1995	19.4	6.7	-3.1	6.7	6.2	0.2
0211	Veterinary Services						
	1993	12.4	4.9	0.2	4.0	6.1	...
	1994	13.0	5.8	0.3	4.6	7.1	...
	1995	13.9	6.1	0.7	5.4	7.1	...
0212	Farm Animal Breeding Services (Except Poultry)						
	1993	18.6	0.4	-12.2	0.6	0.2	...
	1994	15.8	5.0	-21.0	5.6	1.9	...
	1995	16.2	0.8	-9.8	0.0	2.8	...
0213	Poultry Services						
	1993	8.2	2.3	-1.1	1.1	3.7	2.1
	1994	9.6	3.0	0.3	4.2	2.6	3.3
	1995	7.4	2.1	0.0	0.3	4.9	...
0219	Other Services Incidental to Livestock and Animal Specialties						
	1993	7.9	-1.6	-10.6	-1.6	-0.4	...
	1994	11.3	2.8	-4.5	2.7	2.8	...
	1995	9.9	1.9	-5.1	1.8	4.4	...
0221	Soil Preparation, Planting and Cultivating Services						
	1993	18.6	5.1	-1.3	2.7	8.6	...
	1994	16.7	8.3	1.7	8.7	7.2	...
	1995	15.1	4.1	-1.2	5.6	3.6	...
0222	Crop Dusting and Spraying Services						
	1993	10.0	1.9	-2.3	3.2	1.0	...
	1994	11.6	3.6	-1.5	3.5	4.8	...
	1995	12.0	2.6	-2.8	3.7	0.9	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

		Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median	Median	
SIC-E	Industry Name	Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0223	Harvesting, Baling and Threshing Services						
	1993	18.3	0.7	-15.7	-1.1	4.4	...
	1994	12.1	6.3	-3.3	6.3	6.6	...
	1995	13.0	6.3	-1.1	10.1	3.7	...
0229	Other Services Incidental to Agricultural Crops						
	1993	10.2	2.3	-3.8	1.6	3.6	1.1
	1994	10.2	3.0	-2.7	1.6	4.5	1.1
	1995	11.9	3.5	-2.1	3.1	4.2	1.9
0231	Agricultural Management and Consulting Services						
	1993	22.4	4.2	-1.5	5.4	2.6	...
	1994	25.0	5.2	-3.2	7.3	3.9	...
	1995	21.5	5.1	-2.0	6.7	3.5	...
0239	Other Services Incidental to Agriculture n.e.c.						
	1993	12.1	3.9	-4.3	3.9	4.0	...
	1994	12.7	3.0	-4.1	2.7	5.9	...
	1995	13.9	4.4	-3.3	4.2	4.7	...
<b>FISHING</b>							
0311	Salt Water Fishing Industry						
	1993	17.8	3.2	-6.6	2.3	7.4	-0.2
	1994	22.6	7.9	-3.5	7.1	10.2	...
	1995	24.6	9.8	-2.6	7.7	14.0	...
0312	Inland Fishing Industry						
	1993	16.4	4.4	-8.4	3.5	5.6	...
	1994	17.8	6.3	-2.7	6.9	4.5	...
	1995	21.3	10.0	0.6	9.3	12.8	...



1993, 1994, 1995 reference years

**Table 2**  
**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0321	Services Incidental to Fishing						
	1993	17.7	3.9	-6.1	4.5	3.6	...
	1994	15.4	2.7	-7.5	0.3	6.0	...
	1995	20.7	6.0	-5.2	6.1	5.5	...
<b>FORESTRY AND LOGGING</b>							
0411	Logging Industry (Except Contract Logging)						
	1993	11.9	4.3	-1.7	4.0	4.8	2.8
	1994	12.2	4.6	-1.5	4.0	5.0	2.9
	1995	12.9	4.6	-1.3	4.5	4.6	2.5
0412	Contract Logging Industry						
	1993	11.7	4.2	-1.4	3.8	4.6	0.9
	1994	13.1	4.3	-1.3	4.3	4.3	2.5
	1995	13.1	4.6	-1.9	4.6	4.5	2.1
0511	Forestry Services Industry						
	1993	9.3	2.9	-1.1	2.9	2.9	2.3
	1994	9.7	3.4	-1.6	2.9	4.2	1.9
	1995	9.8	3.7	-1.5	2.9	4.1	1.6
<b>MINING</b>							
0611	Gold Mines						
	1993	4.6	-17.1	-78.9	-19.5	0.9	...
	1994	15.4	-13.7	-45.7	-18.4	-8.8	...
	1995	27.7	12.2	-7.1	12.2	11.8	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0622	Peat Industry						
	1993	14.5	7.2	0.8	3.8	9.0	6.0
	1994	26.9	5.5	-3.8	-2.6	13.5	6.4
	1995	27.8	11.7	1.4	2.1	20.3	7.7
0629	Other Non-Metal Mines (Except Coal)						
	1993	...	2.3	...	...	2.3	...
	1994	...	-10.8	...	...	-8.9	...
	1995	...	-4.0	...	...	...	...
0631	Bituminous Coal Mines						
	1993	...	-0.1	...	...	...	16.6
	1994	...	5.6	...	...	...	10.4
	1995	...	6.1	...	...	...	...
0711	Conventional Crude Oil and Natural Gas Industry						
	1993	37.5	16.4	-4.1	18.0	12.2	13.6
	1994	37.1	15.8	-4.4	16.4	13.8	13.6
	1995	33.4	12.1	-6.9	11.5	14.4	17.4
0811	Granite Quarries						
	1993	10.9	3.4	-6.7	2.8	3.8	...
	1994	11.5	2.0	-13.2	-7.5	2.6	...
	1995	11.6	3.9	-7.8	-3.4	4.9	...
0812	Limestone Quarries						
	1993	10.9	3.2	-7.8	1.8	3.2	...
	1994	12.5	2.8	-10.5	-3.3	4.8	...
	1995	...	2.1	...	1.4	...	...
0821	Sand and Gravel Pits						
	1993	10.3	2.4	-4.9	1.7	3.0	1.5
	1994	12.8	3.9	-3.9	3.2	3.9	2.0
	1995	13.2	3.8	-3.1	3.9	3.8	0.5

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%			
0911	Contract Drilling, Oil and Gas Industry						
	1993	15.4	4.4	-3.2	4.9	3.9	3.3
	1994	16.7	6.9	-0.3	8.3	5.6	2.7
	1995	16.1	5.1	-1.5	4.6	5.2	3.2
0919	Other Service Industries Incidental to Crude Petroleum and Natural Gas						
	1993	16.7	6.5	-1.3	6.3	6.9	3.6
	1994	18.5	8.4	-0.2	8.7	7.9	2.0
	1995	17.9	7.8	-0.4	8.1	7.2	2.6
0921	Contract Drilling Industry (Except Oil and Gas)						
	1993	5.2	-0.1	-11.4	-3.6	0.9	...
	1994	6.6	1.0	-7.8	0.4	2.3	1.4
	1995	10.0	3.8	-2.0	6.9	1.7	2.3
0929	Other Service Industries Incidental to Mining						
	1993	10.8	1.0	-19.7	-1.1	2.5	3.6
	1994	15.4	1.8	-40.2	-0.9	4.1	0.9
	1995	14.1	3.3	-21.8	0.7	5.4	3.1

**MANUFACTURING**

1011	Meat and Meat Products Industry (Except Poultry)						
	1993	3.8	0.7	-2.3	-0.5	1.2	1.1
	1994	3.4	0.7	-1.8	-0.5	1.0	1.3
	1995	4.5	1.4	-1.6	0.6	1.8	1.4
1012	Poultry Products Industry						
	1993	8.3	4.7	-2.7	0.4	5.1	0.9
	1994	6.9	4.7	-0.4	5.6	4.7	0.3
	1995	7.0	3.8	-9.5	1.9	3.8	...

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%	\$500,000	\$5 million	
1021	Fish Products Industry						
	1993	4.5	0.7	-3.1	-1.1	0.9	1.9
	1994	5.7	1.2	-4.0	0.5	1.7	2.2
	1995	6.2	1.7	-2.3	1.3	1.8	1.9
1031	Canned and Preserved Fruit and Vegetable Industry						
	1993	6.3	1.9	-3.6	-2.2	2.5	1.7
	1994	5.8	1.4	-2.3	-1.0	1.9	2.7
	1995	8.7	2.5	-2.1	2.2	2.6	2.0
1032	Frozen Fruit and Vegetable Industry						
	1993	...	2.0	...	...	2.4	...
	1994	...	-1.3	...	...	1.2	...
	1995	...	2.3	...	...	3.0	...
1041	Fluid Milk Industry						
	1993	4.8	1.1	-10.4	-3.4	1.5	2.2
	1994	6.0	2.2	-1.7	-1.3	3.7	1.0
	1995	3.7	1.7	-1.7	...	2.1	1.0
1049	Other Dairy Products Industries						
	1993	3.9	1.0	-2.5	-0.4	1.0	1.8
	1994	4.0	1.0	-1.7	-0.8	1.3	1.5
	1995	5.3	1.6	-2.6	0.7	1.6	1.9
1051	Cereal Grain Flour Industry						
	1993	4.1	1.4	-1.6	2.1	0.7	1.5
	1994	3.9	1.2	-0.6	1.2	1.2	1.5
	1995	4.1	1.4	-1.7	-0.1	1.7	1.1
1053	Feed Industry						
	1993	4.3	1.9	-1.6	2.4	1.7	1.8
	1994	5.2	1.7	-1.0	-1.1	1.9	1.6
	1995	5.6	2.0	-0.3	0.7	2.1	1.5

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

## Pretax Profit Margin (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1071	Biscuit Industry						
	1993	9.0	6.1	-2.6	6.1	4.4	...
	1994	...	0.7	...	0.6	...	...
	1995	...	-0.9	...	...	...	...
1072	Bread and Other Bakery Products Industry						
	1993	4.7	0.9	-2.5	0.3	1.6	3.0
	1994	4.1	0.3	-3.2	-0.5	1.0	1.6
	1995	4.8	0.5	-3.1	0.5	0.6	2.3
1083	Sugar and Chocolate Confectionery Industry						
	1993	6.9	1.8	-4.9	0.5	2.7	0.6
	1994	5.8	2.4	-4.6	-1.6	3.5	1.5
	1995	5.8	2.1	-3.6	-1.0	3.8	4.4
1091	Tea and Coffee Industry						
	1993	...	2.9	...	...	3.5	...
	1994	...	1.1	...	...	5.9	3.1
	1995	...	1.8	...	...	1.8	...
1092	Dry Pasta Products Industry						
	1993	7.4	4.4	1.3	4.2	5.2	...
	1994	5.7	1.4	-1.4	0.0	2.4	...
	1995	3.1	0.9	-1.3	-0.3	2.2	...
1099	Other Food Products Industries n.e.c.						
	1993	6.6	1.6	-2.4	1.1	1.8	2.5
	1994	6.6	1.8	-1.8	-0.8	3.1	2.1
	1995	6.5	1.8	-0.9	0.4	2.8	1.6
1111	Soft Drink Industry						
	1993	3.2	-0.3	-10.3	-0.7	-0.2	6.6
	1994	5.0	1.9	-13.7	1.8	2.0	2.2
	1995	9.7	2.4	-5.0	4.4	2.2	3.1

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1131	Brewery Products Industry						
	1993	3.7	-2.8	-16.9	-7.1	1.9	13.4
	1994	1.2	-5.2	-13.6	-6.2	1.7	1.9
	1995	4.7	-1.7	-13.1	-4.7	1.9	...
1141	Wine Industry						
	1993	13.7	7.3	-0.4	6.6	9.9	3.6
	1994	9.9	4.0	-0.9	0.7	8.4	3.0
	1995	13.1	7.4	0.3	4.5	8.6	4.9
1511	Tire and Tube Industry						
	1993	...	1.0	...	...	...	...
	1994	...	...	...	...	...	...
	1995	...	3.4	...	...	...	...
1521	Rubber Hose and Belting Industry						
	1993	12.6	4.6	1.2	9.2	3.4	...
	1994	6.1	4.7	0.4	...	4.9	...
	1995	6.9	4.6	1.9	...	3.3	...
1599	Other Rubber Products Industries						
	1993	8.1	2.0	-0.8	0.5	2.3	7.6
	1994	9.1	2.7	-4.7	-0.5	4.3	7.4
	1995	11.9	5.0	-0.1	1.6	6.4	3.4
1611	Foamed and Expanded Plastic Products Industry						
	1993	4.5	0.9	-5.3	-3.2	1.3	4.0
	1994	6.6	2.3	-0.5	5.3	2.2	5.4
	1995	5.7	1.4	-1.1	-0.2	2.7	6.1
1621	Plastic Pipe and Pipe Fittings Industry						
	1993	9.0	4.4	-0.5	...	4.1	3.7
	1994	...	3.6	...	...	5.8	7.1
	1995	...	5.0	...	...	5.5	9.2

1993, 1994, 1995 reference years

Table 2

## Pretax Profit Margin (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1631	Plastic Film and Sheeting Industry						
	1993	15.2	0.8	-2.0	...	0.8	4.0
	1994	...	2.7	...	...	2.7	2.3
	1995	...	0.7	...	...	2.1	3.9
1691	Plastic Bag Industry						
	1993	5.3	1.0	-3.5	0.2	1.3	1.8
	1994	5.9	1.9	-2.3	-0.9	2.1	2.3
	1995	8.0	3.8	0.8	0.6	4.5	3.4
1699	Other Plastic Products Industries n.e.c.						
	1993	7.7	2.3	-2.7	0.5	3.1	3.4
	1994	8.3	3.3	-0.8	1.7	3.8	3.7
	1995	9.1	3.9	-0.5	1.4	4.7	4.0
1711	Leather Tanneries						
	1993	3.5	0.1	-8.7	-2.6	2.0	...
	1994	4.1	1.1	-16.4	-0.8	1.7	...
	1995	7.0	4.4	-3.1	2.4	4.6	...
1712	Footwear Industry						
	1993	8.2	3.2	-3.5	1.7	4.1	1.9
	1994	6.8	2.5	-1.6	0.0	4.2	4.6
	1995	7.2	2.4	-2.9	1.7	2.6	4.1
1713	Luggage, Purse and Handbag Industry						
	1993	3.4	0.3	-6.6	-0.5	0.4	1.1
	1994	3.7	-0.4	-7.4	-0.9	-0.1	2.0
	1995	4.8	-0.7	-11.6	-11.6	3.8	...
1719	Other Leather and Allied Products Industry						
	1993	9.3	1.7	-1.8	2.0	1.6	2.4
	1994	6.2	0.7	-2.6	1.2	0.7	2.7
	1995	7.3	3.1	-1.0	5.8	1.7	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1811	Man-Made Fibre and Filament Yarn Industry						
	1993	11.3	1.9	-3.4	1.3	9.7	...
	1994	13.2	0.9	-9.5	-0.8	3.7	...
	1995	...	6.7	...	...	6.6	...
1821	Wool Yarn and Woven Cloth Industry						
	1993	5.7	3.6	-2.3	1.1	4.3	3.1
	1994	12.9	6.0	-1.4	1.5	11.9	2.7
	1995	...	2.1	...	...	8.6	4.2
1829	Other Spun Yarn and Woven Cloth Industries						
	1993	4.8	0.4	-5.8	-3.6	3.0	0.7
	1994	6.7	2.0	-0.2	2.4	1.7	2.0
	1995	3.7	1.5	-1.3	1.0	2.2	2.5
1831	Broad Knitted Fabric Industry						
	1993	4.2	1.8	-13.2	-11.9	2.0	1.8
	1994	3.9	1.8	-3.6	0.0	2.3	2.0
	1995	2.2	-0.7	-17.3	-4.5	1.1	2.0
1911	Natural Fibres Processing and Felt Products Industry						
	1993	12.3	5.1	-0.4	0.8	6.0	...
	1994	...	8.2	...	...	8.3	3.0
	1995	...	8.7	...	...	2.9	...
1921	Carpet, Mat and Rug Industry						
	1993	...	-2.7	...	5.9	-3.6	...
	1994	...	1.7	...	...	1.7	0.6
	1995	...	2.7	...	...	4.6	...
1931	Canvas and Related Products Industry						
	1993	4.3	0.1	-4.2	-1.3	1.7	...
	1994	5.4	2.1	-1.3	0.1	3.3	...
	1995	7.2	2.3	-0.9	1.5	3.4	...



Table 2

## Pretax Profit Margin (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1991	Narrow Fabric Industry						
	1993	6.7	2.2	-1.3	1.0	2.7	...
	1994	11.5	4.1	-1.2	5.9	3.2	...
	1995	13.7	4.9	1.8	8.5	4.4	...
1992	Contract Textile Dyeing and Finishing Industry						
	1993	6.9	2.8	-1.0	1.6	3.7	4.9
	1994	7.5	2.0	-3.2	0.4	3.7	0.9
	1995	8.1	2.4	-1.7	2.2	3.0	3.4
1993	Household Products of Textile Materials Industry						
	1993	3.6	-0.1	-5.5	-1.1	1.2	2.5
	1994	5.2	0.4	-3.5	-1.0	1.3	2.5
	1995	4.7	0.9	-2.5	-0.8	2.4	2.2
1994	Hygiene Products of Textile Materials Industry						
	1993	...	2.7	...	...	...	...
	1994	...	...	...	...	...	...
	1995	...	1.3	...	...	...	...
1999	Other Textile Products Industries n.e.c.						
	1993	7.9	2.1	-1.4	1.5	2.4	2.8
	1994	8.5	3.5	-0.8	2.3	4.3	4.7
	1995	9.4	3.8	-0.1	3.0	4.2	4.4
2431	Mens's and Boys' Coat Industry						
	1993	5.7	2.5	-3.7	-1.2	3.4	1.6
	1994	3.9	1.1	-2.2	-0.1	1.8	3.8
	1995	4.8	1.8	-0.7	1.6	1.9	1.0
2432	Men's and Boys' Suit and Jacket Industry						
	1993	3.3	-0.3	-7.1	-3.9	0.9	2.7
	1994	3.9	0.6	-3.5	-1.4	0.8	1.9
	1995	4.8	1.8	-2.5	2.5	1.8	2.2

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2433	Men's and Boys' Pants Industry						
	1993	4.9	-0.4	-10.4	-5.3	0.2	1.6
	1994	7.0	1.9	-3.5	0.4	3.5	2.8
	1995	8.5	2.3	-0.9	5.7	1.4	...
2434	Men's and Boys' Shirt and Underwear Industry						
	1993	9.2	2.3	-4.8	1.6	2.3	0.8
	1994	4.9	0.6	-3.2	-0.6	0.6	2.4
	1995	5.4	1.6	0.2	0.9	1.7	3.5
2435	Men's and Boys' Clothing Contractors						
	1993	5.8	0.4	-2.4	-0.8	0.8	...
	1994	4.9	1.5	-5.5	-2.4	3.2	...
	1995	6.9	1.8	-1.6	0.7	2.5	...
2441	Women's Coat and Jacket Industry						
	1993	4.8	1.1	-2.2	-0.2	1.8	1.8
	1994	5.5	2.0	-1.3	1.3	2.2	3.0
	1995	5.2	1.7	-2.6	0.8	2.7	1.7
2442	Women's Sportswear Industry						
	1993	3.7	0.5	-4.9	-3.8	1.5	2.1
	1994	5.2	1.6	-2.4	1.0	1.6	1.5
	1995	4.7	2.4	-1.2	0.2	2.5	1.9
2443	Women's Dress Industry						
	1993	2.8	0.2	-8.1	-2.0	0.7	2.7
	1994	3.0	0.4	-6.1	-2.7	0.8	2.0
	1995	4.8	0.5	-4.0	0.7	0.5	2.1
2444	Women's Blouse and Shirt Industry						
	1993	7.3	2.1	-7.6	5.1	1.7	...
	1994	...	1.9	...	...	2.2	...
	1995	...	1.3	...	...	2.3	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2  
*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2445	Women's Clothing Contractors						
	1993	5.6	0.6	-5.0	-0.3	0.9	5.3
	1994	5.9	1.4	-3.5	1.3	1.4	4.7
	1995	6.3	1.6	-3.2	0.8	2.5	6.3
2451	Children's Clothing Industry						
	1993	3.6	0.4	-3.7	-0.6	0.5	2.3
	1994	4.0	0.6	-4.8	0.4	0.8	2.7
	1995	5.7	0.2	-3.9	-0.7	0.9	2.5
2491	Sweater Industry						
	1993	5.4	0.8	-9.6	-3.1	1.5	0.1
	1994	5.6	1.6	-4.2	0.5	1.8	3.2
	1995	6.8	1.6	-5.7	-4.8	2.8	3.5
2492	Occupational Clothing Industry						
	1993	4.8	0.8	-3.4	-1.2	1.5	2.7
	1994	4.5	1.3	-2.4	1.3	1.3	1.2
	1995	7.1	3.0	-1.6	4.2	2.7	2.3
2493	Glove Industry						
	1993	5.1	2.6	-1.7	-1.6	3.7	...
	1994	6.5	3.9	-3.8	...	3.9	1.1
	1995	6.8	4.3	-11.0	4.3	4.3	1.5
2494	Hosiery Industry						
	1993	7.0	2.5	0.9	...	2.5	0.3
	1994	6.2	2.3	-4.6	1.0	2.8	1.2
	1995	7.1	1.7	-6.2	...	4.4	0.7
2495	Fur Goods Industry						
	1993	5.1	0.6	-7.2	0.4	1.6	...
	1994	6.6	1.6	-3.9	0.8	3.0	...
	1995	7.5	2.7	-0.8	1.5	3.3	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

**Table 2**  
**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2496	Foundation Garment Industry						
	1993	...	1.2	...	...	...	...
	1994	...	...	...	...	...	...
	1995	...	...	...	...	...	...
2499	Other Clothing and Apparel Industries n.e.c.						
	1993	5.0	0.8	-4.5	0.2	1.4	1.9
	1994	6.2	1.8	-2.6	0.8	2.5	1.8
	1995	7.0	2.0	-2.1	1.7	2.1	2.3
2511	Shingle and Shake Industry						
	1993	6.4	1.3	-8.5	-2.1	1.6	1.3
	1994	6.5	1.7	-3.9	3.6	0.8	0.6
	1995	6.4	0.9	-4.0	0.0	0.9	0.8
2512	Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)						
	1993	9.7	3.8	-1.3	0.6	5.5	5.6
	1994	11.2	4.8	-0.2	1.8	6.0	6.1
	1995	10.9	4.4	-0.3	3.4	4.9	4.1
2521	Hardwood Veneer and Plywood Industry						
	1993	12.5	2.4	-3.1	0.7	2.4	2.4
	1994	8.9	3.0	-1.1	0.6	3.2	3.1
	1995	...	10.2	...	...	7.9	4.4
2541	Prefabricated Wooden Buildings Industry						
	1993	4.2	-1.5	-12.6	-4.6	0.3	1.8
	1994	7.0	1.8	-5.4	0.5	1.8	0.9
	1995	4.8	1.4	-3.2	0.6	1.9	1.5
2542	Wooden Kitchen Cabinet and Bathroom Vanity Industry						
	1993	4.2	0.4	-5.5	-0.9	1.0	2.0
	1994	4.5	0.9	-3.5	-0.3	1.6	3.4
	1995	5.1	0.8	-3.6	0.5	1.5	2.0



Table 2  
Pretax Profit Margin (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2543	Wooden Door and Window						
	1993	5.0	1.0	-2.6	0.3	1.3	1.8
	1994	4.4	1.3	-2.6	0.7	1.6	3.6
	1995	4.8	1.7	-1.5	0.4	2.0	2.2
2549	Other Millwork Industries						
	1993	6.3	1.7	-3.3	-0.3	2.7	2.4
	1994	6.2	1.7	-2.2	0.4	2.9	2.9
	1995	5.6	1.3	-2.9	0.6	2.1	2.7
2561	Wooden Box and Pallet Industry						
	1993	6.6	2.1	-1.6	1.6	2.4	2.2
	1994	7.5	3.2	-0.6	3.5	3.0	2.8
	1995	7.9	4.1	0.4	4.0	4.2	2.5
2581	Coffin and Casket Industry						
	1993	11.4	7.8	3.3	24.2	5.1	...
	1994	10.3	6.1	0.0	15.5	5.5	...
	1995	10.6	4.9	-0.2	3.5	5.1	...
2591	Wood Preservation Industry						
	1993	11.2	5.1	0.0	9.5	5.0	3.6
	1994	15.9	5.7	1.0	15.9	5.6	3.8
	1995	10.4	5.5	1.7	2.9	5.6	0.1
2592	Particle Board Industry						
	1993	...	1.9	...	...	...	...
	1994	...	4.5	...	...	4.5	...
	1995	...	...	...	...	...	...
2599	Other Wood Industries n.e.c.						
	1993	5.1	0.9	-4.8	-0.8	2.2	2.4
	1994	7.4	1.6	-4.1	-0.9	4.1	3.5
	1995	7.6	1.6	-2.8	-0.6	4.0	4.0

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2611	Wooden Household Furniture Industry						
	1993	5.7	0.9	-4.7	-0.4	1.6	2.8
	1994	6.0	1.4	-3.4	1.1	2.0	2.6
	1995	5.7	1.4	-2.8	0.5	2.6	3.6
2612	Upholstered Household Furniture Industry						
	1993	2.4	-0.7	-6.5	-4.9	0.1	2.1
	1994	4.1	0.4	-4.3	-2.0	1.0	2.6
	1995	5.6	0.6	-2.9	0.3	1.5	0.5
2619	Other Household Furniture Industries						
	1993	4.7	0.6	-7.0	-0.4	0.8	1.7
	1994	4.9	0.6	-5.5	-1.6	1.6	2.1
	1995	3.2	-0.5	-5.3	-0.7	0.8	2.1
2641	Metal Office Furniture Industry						
	1993	4.7	0.8	-1.7	0.2	1.2	10.9
	1994	7.7	3.7	-1.0	...	3.3	8.0
	1995	5.8	2.8	0.3	...	3.2	5.9
2649	Other Office Furniture Industries						
	1993	3.5	0.5	-7.2	-0.2	0.6	1.7
	1994	5.8	0.2	-6.2	-0.4	1.1	0.5
	1995	2.8	-0.1	-6.1	-0.8	0.0	1.6
2691	Bed Spring and Mattress Industry						
	1993	5.1	1.6	-3.3	2.0	1.3	1.7
	1994	4.4	1.1	-2.6	0.8	1.3	1.0
	1995	5.0	1.9	-1.1	-0.4	2.9	...
2692	Hotel, Restaurant and Institutional Furniture and Fixture Industry						
	1993	7.0	0.5	-5.8	-2.4	1.0	1.9
	1994	7.8	1.4	-3.1	0.9	1.4	2.8
	1995	6.1	1.7	-2.0	-0.4	2.3	3.2

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2699	Other Furniture and Fixture Industries n.e.c.						
	1993	5.6	1.0	-4.0	0.9	1.5	1.1
	1994	5.2	1.1	-4.3	0.0	2.8	1.9
	1995	5.0	2.0	-2.6	0.4	3.1	1.7
2711	Pulp Industry						
	1993	...	-1.0	...	0.3	...	...
	1994	...	-7.4	...	...	...	...
	1995	...	...	...	...	...	...
2713	Paperboard Industry						
	1993	...	0.1	...	...	...	...
	1994	...	3.3	...	...	...	...
	1995	...	...	...	...	...	...
2719	Other Paper Industries						
	1993	...	-0.4	...	...	-0.1	...
	1994	...	2.5	...	...	3.3	...
	1995	...	5.4	...	...	7.5	...
2731	Folding Carton and Set-Up Box Industry						
	1993	8.9	2.5	-0.4	1.8	2.8	2.8
	1994	5.4	2.7	0.2	-0.5	3.9	2.9
	1995	11.4	4.1	-0.8	8.4	4.1	2.9
2732	Corrugated Box Industry						
	1993	6.6	3.1	-1.9	...	3.2	2.0
	1994	6.4	4.2	1.1	...	4.6	3.6
	1995	9.4	5.1	1.1	...	5.9	2.9
2733	Paper Bag Industry						
	1993	...	-0.5	...	...	-0.5	...
	1994	...	1.7	...	...	1.7	...
	1995	...	3.1	...	...	3.0	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2791	Coated and Treated Paper Industry						
	1993	11.7	3.8	0.1	0.4	6.4	3.5
	1994	13.9	8.8	2.6	10.7	7.6	3.1
	1995	11.0	7.5	3.5	8.0	6.3	4.3
2792	Stationery Paper Products Industry						
	1993	5.1	1.4	-3.6	-0.9	1.6	1.9
	1994	4.6	2.6	-1.8	3.2	2.6	2.0
	1995	6.9	2.4	-3.5	...	1.9	2.7
2793	Paper Consumer Products Industry						
	1993	...	5.8	...	...	...	...
	1994	...	5.4	...	...	...	...
	1995	...	...	...	...	...	...
2799	Other Converted Paper Products Industries n.e.c.						
	1993	6.5	2.9	-2.4	4.2	2.5	3.1
	1994	7.4	3.7	0.2	1.5	3.8	2.8
	1995	9.9	5.3	0.4	4.4	5.8	3.4
2811	Business Forms Printing Industry						
	1993	5.9	1.6	-3.3	0.6	2.4	1.8
	1994	6.8	1.5	-1.7	0.5	2.6	3.2
	1995	6.1	2.0	-1.1	0.9	2.7	2.5
2819	Other Commercial Printing Industries						
	1993	5.8	1.1	-2.9	0.4	2.1	1.7
	1994	6.2	1.6	-2.1	0.7	2.4	2.5
	1995	6.8	2.1	-1.5	1.3	2.9	2.6
2821	Platemaking, Typesetting and Bindery Industry						
	1993	6.6	1.3	-4.1	0.7	2.3	1.2
	1994	6.7	1.8	-3.1	1.4	2.3	1.8
	1995	7.4	2.1	-2.5	1.0	3.8	2.4

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2831	Book Publishing Industry						
	1993	14.2	5.1	-1.9	4.8	6.0	6.0
	1994	11.1	4.4	-0.2	3.7	5.8	4.2
	1995	12.9	4.0	-2.2	4.0	4.2	1.9
2839	Other Publishing Industries						
	1993	10.8	2.4	-2.6	1.6	3.6	4.4
	1994	11.3	3.4	-1.8	2.5	4.5	6.0
	1995	12.3	4.1	-0.9	4.5	3.9	1.3
2841	Newspaper, Magazine and Periodical (Combined Publishing and Printing) Industry						
	1993	6.5	1.1	-3.7	-0.7	2.6	1.2
	1994	7.0	1.4	-4.0	-0.7	3.2	3.7
	1995	7.1	2.3	-1.8	2.1	2.8	2.4
2849	Other Combined Publishing and Printing Industries						
	1993	8.1	1.6	-4.0	0.3	2.8	5.7
	1994	10.6	2.7	-2.2	2.5	3.2	4.1
	1995	12.7	3.9	0.7	4.8	2.4	2.1
2912	Steel Foundries						
	1993	3.1	-2.0	-8.6	-1.8	-2.2	2.1
	1994	5.5	2.1	-5.7	3.5	2.1	0.2
	1995	6.1	2.7	1.0	...	2.5	3.9
2919	Other Primary Steel Industries						
	1993	6.3	1.9	-2.6	1.3	2.1	3.3
	1994	9.7	3.4	-0.7	3.5	2.5	2.6
	1995	7.7	4.4	1.5	3.1	4.7	5.5
2921	Steel Pipe and Tube Industry						
	1993	4.4	1.2	-3.9	...	1.4	1.8
	1994	8.6	2.8	-7.1	...	3.5	...
	1995	...	2.6	...	...	...	4.2

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2941	Iron Foundries						
	1993	6.5	-0.1	-4.9	-0.8	0.6	2.5
	1994	7.7	3.3	-1.1	1.1	4.0	3.0
	1995	7.6	3.3	-4.3	0.5	4.4	5.8
2961	Aluminum Rolling, Casting and Extruding Industry						
	1993	7.7	2.9	-2.6	0.8	3.5	5.7
	1994	10.3	6.0	0.7	11.3	5.0	1.8
	1995	10.0	5.4	0.6	7.1	4.3	2.8
2971	Copper and Copper Alloy Rolling, Casting and Extruding Industry						
	1993	9.1	3.5	0.4	2.4	3.5	...
	1994	8.0	4.4	1.4	...	4.9	...
	1995	8.7	6.1	1.7	...	6.1	...
2999	Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries						
	1993	6.6	2.1	-0.9	1.5	3.6	3.1
	1994	5.7	2.6	-1.2	2.7	2.6	2.5
	1995	8.1	3.9	0.5	4.1	3.9	2.2
3011	Power Boiler and Heat Exchanger Industry						
	1993	6.6	2.9	-2.7	1.6	3.1	0.5
	1994	10.4	5.1	-3.7	...	5.1	-0.1
	1995	9.2	4.2	-1.3	2.6	4.3	...
3021	Metal Tanks (Heavy Gauge) Industry						
	1993	3.3	-4.2	-11.4	-11.5	-2.3	1.0
	1994	7.8	2.5	-4.0	-4.6	5.3	1.4
	1995	10.2	4.6	-2.2	...	5.6	1.6
3022	Plate Work Industry						
	1993	7.5	2.1	-5.6	2.3	1.9	...
	1994	7.4	4.0	-2.6	4.2	4.0	...
	1995	8.0	5.2	2.8	6.0	5.2	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3023	Pre-Engineered Metal Buildings Industry (Except Portable)						
	1993	...	1.4	...	...	...	1.5
	1994	...	1.3	...	...	4.4	...
	1995	...	...	...	...	...	...
3029	Other Fabricated Structural Metal Products Industries						
	1993	4.9	0.4	-8.7	0.9	0.3	1.1
	1994	6.7	1.4	-4.0	-2.2	2.2	1.7
	1995	9.2	4.4	0.7	5.8	4.4	3.3
3031	Metal Door and Window Industry						
	1993	5.0	1.1	-4.2	0.7	1.7	1.1
	1994	5.6	2.1	-2.8	-0.5	2.8	1.9
	1995	5.2	1.3	-1.4	-0.4	1.9	1.5
3032	Prefabricated Portable Metal Buildings Industry						
	1993	6.5	3.6	-5.2	3.5	5.3	...
	1994	8.4	4.9	-1.4	1.6	7.9	...
	1995	7.3	3.7	0.2	-1.6	4.4	4.8
3039	Other Ornamental and Architectural Metal Products Industry						
	1993	5.1	0.5	-7.0	-0.6	0.9	0.9
	1994	6.5	1.8	-1.9	-0.2	2.8	2.3
	1995	6.4	2.0	-1.1	1.2	2.9	3.3
3041	Custom Coating of Metal Products Industry						
	1993	8.3	2.9	-1.7	-0.2	4.2	7.1
	1994	10.4	4.2	-0.9	2.1	5.2	12.7
	1995	10.4	4.6	0.5	2.5	5.4	7.5
3042	Metal Closure and Container Industry						
	1993	9.5	2.4	-6.2	-3.8	3.6	4.8
	1994	12.1	4.2	-4.5	4.4	4.1	2.0
	1995	13.3	6.6	0.2	7.9	6.4	1.4

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3049	Other Stamped and Pressed Metal Products Industries						
	1993	8.1	2.3	-2.2	0.8	2.7	2.0
	1994	8.9	3.2	-0.9	1.3	3.6	2.3
	1995	9.4	4.0	0.1	1.6	4.7	2.9
3051	Upholstery and Coil Spring Industry						
	1993	...	1.2	...	...	1.3	...
	1994	...	3.9	...	...	3.7	...
	1995	...	5.3	...	...	...	...
3052	Wire and Wire Rope Industry						
	1993	7.4	2.1	-8.5	...	1.3	2.9
	1994	8.1	2.6	-0.4	...	2.0	2.5
	1995	13.5	3.5	0.5	...	3.0	...
3053	Industrial Fastener Industry						
	1993	5.8	2.5	-2.2	-1.2	2.7	2.5
	1994	6.2	3.2	0.4	2.3	3.3	3.3
	1995	9.8	5.6	1.1	5.2	5.8	3.5
3059	Other Wire Products Industries						
	1993	7.6	2.5	-1.9	-0.7	3.0	0.7
	1994	8.8	3.4	-1.1	1.5	4.0	2.1
	1995	8.3	3.4	0.2	4.9	3.2	3.1
3061	Basic Hardware Industry						
	1993	6.1	1.2	-10.2	-12.6	1.7	0.6
	1994	6.7	3.1	-1.5	0.0	4.2	2.2
	1995	12.1	4.9	-2.7	11.9	4.5	...
3062	Metal Dies, Moulds and Patterns Industry						
	1993	10.9	3.8	-0.9	1.9	4.7	3.6
	1994	12.6	5.8	0.3	4.4	6.4	4.2
	1995	14.3	6.5	1.0	4.8	7.5	6.2

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3063	Hand Tool and Implement Industry						
	1993	10.5	4.4	-1.8	3.0	5.1	...
	1994	12.4	5.4	0.5	2.6	6.9	2.6
	1995	15.1	7.4	2.1	7.2	7.6	3.3
3069	Other Hardware and Cutlery Industries						
	1993	11.1	2.1	-1.2	2.0	2.1	1.3
	1994	11.9	4.6	0.6	3.9	5.1	5.5
	1995	11.0	4.6	0.4	2.7	5.3	3.8
3071	Heating Equipment Industry						
	1993	6.0	1.2	-6.9	-3.7	2.7	3.1
	1994	8.9	2.6	-0.5	5.1	2.1	3.6
	1995	9.9	2.0	-2.3	0.8	2.6	2.5
3081	Machine Shop Industry						
	1993	8.9	2.9	-1.9	2.0	3.8	1.4
	1994	11.4	4.8	-0.3	3.7	5.2	2.9
	1995	11.9	5.4	0.7	3.9	6.5	3.6
3091	Metal Plumbing Fixtures and Fittings Industry						
	1993	4.0	0.5	-5.6	0.9	0.5	...
	1994	8.0	1.1	-2.0	5.4	1.0	2.5
	1995	9.1	1.7	-5.6	0.7	1.9	...
3092	Metal Valve Industry						
	1993	11.5	3.8	1.1	...	3.8	6.5
	1994	7.1	1.6	-3.3	...	3.2	7.7
	1995	9.5	4.0	1.5	...	3.7	2.5
3099	Other Metal Fabricating Industries n.e.c.						
	1993	7.3	2.2	-2.3	1.2	2.6	2.5
	1994	8.4	3.8	-0.7	1.5	4.7	3.2
	1995	9.8	4.4	0.3	2.1	4.8	3.3

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3111	Agricultural Implement Industry						
	1993	8.3	3.2	-1.1	1.7	4.0	2.8
	1994	9.8	4.2	0.4	2.7	4.4	2.8
	1995	9.8	3.5	0.0	2.5	4.7	3.1
3121	Commercial Refrigeration and Air Conditioning Equipment Industry						
	1993	7.9	1.7	-9.8	-5.6	1.8	3.0
	1994	4.9	2.5	-2.7	2.5	2.6	3.2
	1995	5.6	1.6	-3.2	1.2	3.9	2.5
3191	Compressor, Pump and Industrial Fan Industry						
	1993	9.2	3.6	-2.5	1.8	4.1	2.3
	1994	7.5	3.7	-0.4	2.5	3.9	4.5
	1995	9.6	6.0	2.1	6.4	6.0	7.7
3192	Construction and Mining Machinery and Materials Handling Equipment Industry						
	1993	7.1	2.3	-2.7	-0.6	3.2	2.4
	1994	9.2	4.0	-0.3	5.6	3.7	4.0
	1995	9.3	3.8	-0.6	2.6	4.4	3.0
3193	Sawmill and Woodworking Machinery Industry						
	1993	6.2	2.8	-0.7	3.0	2.8	...
	1994	7.0	1.4	-2.3	-2.1	2.3	3.9
	1995	7.3	3.6	-2.2	2.8	3.9	...
3194	Turbine and Mechanical Power Transmission Equipment Industry						
	1993	6.2	2.0	-2.3	0.8	3.6	5.6
	1994	7.4	4.4	0.5	1.4	5.3	4.6
	1995	7.7	5.8	2.6	3.8	5.8	2.7
3199	Other Machinery and Equipment Industries n.e.c.						
	1993	7.8	2.0	-2.5	0.7	2.6	2.7
	1994	8.7	3.4	-0.7	2.0	3.8	2.5
	1995	9.7	4.2	0.1	2.5	4.7	3.2

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2  
Pretax Profit Margin (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3211	Aircraft and Aircraft Parts Industry						
	1993	6.3	1.5	-6.2	0.0	3.0	0.9
	1994	6.9	1.5	-1.8	0.6	3.2	1.6
	1995	9.9	4.5	0.1	4.1	4.5	1.8
3231	Motor Vehicle Industry						
	1993	2.0	-2.1	-9.9	...	-0.1	...
	1994	...	0.9	...	-0.3	1.3	...
	1995	...	0.8	...	...	0.9	...
3241	Truck and Bus Body Industry						
	1993	5.7	1.4	-3.0	1.8	1.3	2.4
	1994	6.7	2.4	-2.0	1.5	3.0	3.2
	1995	7.2	3.0	-0.4	2.7	3.1	3.0
3242	Commercial Trailer Industry						
	1993	4.1	0.6	-5.4	-3.1	2.0	...
	1994	6.1	2.1	-2.1	0.3	3.4	6.7
	1995	5.5	3.8	-3.1	-1.3	5.5	2.3
3243	Non-Commercial Trailer Industry						
	1993	4.2	0.8	-4.5	0.7	1.8	...
	1994	7.0	1.2	-8.5	0.5	1.8	4.1
	1995	6.5	0.9	-3.1	-0.8	2.6	2.8
3244	Mobile Home Industry						
	1993	...	-2.8	...	...	0.3	2.6
	1994	...	0.1	...	...	1.5	3.6
	1995	...	1.2	...	...	3.8	...
3251	Motor Vehicle Engine and Engine Parts Industry						
	1993	7.5	0.7	-5.5	-3.3	3.2	1.9
	1994	6.5	2.0	-6.2	-1.9	4.5	9.5
	1995	9.3	4.5	-1.3	0.2	7.3	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

**Table 2**  
**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%			
3252	Motor Vehicle Wiring Assemblies Industry						
	1993	12.9	1.8	-4.5	1.0	3.0	...
	1994	11.6	6.2	0.8	4.0	6.2	...
	1995	...	8.1	...	9.0	8.1	...
3253	Motor Vehicle Stampings Industry						
	1993	7.6	3.0	-1.3	...	5.7	3.4
	1994	...	2.7	...	...	...	5.1
	1995	...	2.6	...	...	...	...
3254	Motor Vehicle Steering and Suspension Parts Industry						
	1993	...	1.6	...	...	1.6	...
	1994	...	2.0	...	...	3.4	...
	1995	...	3.9	...	...	4.2	...
3255	Motor Vehicle Wheel and Brake Industry						
	1993	10.7	3.1	-1.6	0.7	5.3	5.8
	1994	12.8	4.7	-2.0	5.8	3.1	...
	1995	5.2	2.2	-1.1	2.7	1.3	...
3256	Plastic Parts and Accessories For Motor Vehicles Industry						
	1993	8.6	3.9	-2.0	3.9	3.1	...
	1994	5.0	0.5	-34.9	-20.3	1.8	...
	1995	6.1	1.1	-3.3	...	2.8	...
3257	Motor Vehicle Fabric Accessories Industry						
	1993	7.1	1.3	-3.3	1.1	...	...
	1994	8.2	4.0	-5.8	-0.9	8.0	...
	1995	...	3.6	...	2.0	4.9	...
3259	Other Motor Vehicle Accessories, Parts and Assemblies Industries						
	1993	7.3	4.0	1.0	3.2	4.6	3.0
	1994	8.0	3.4	0.5	2.4	3.6	5.3
	1995	8.9	5.0	0.5	4.9	5.3	6.6



1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3271	Shipbuilding and Repair Industry						
	1993	4.7	0.1	-4.7	-1.3	1.6	-3.5
	1994	6.2	-0.6	-12.1	-6.4	3.1	...
	1995	7.7	2.4	-1.4	2.2	2.4	...
3281	Boatbuilding and Repair Industry						
	1993	5.9	0.4	-6.0	-0.8	1.0	...
	1994	4.9	0.8	-3.8	-0.8	1.8	2.2
	1995	6.2	1.8	-1.9	0.5	2.7	...
3299	Other Transportation Equipment Industries						
	1993	1.8	-0.4	-3.2	-1.3	0.6	...
	1994	4.3	1.3	-3.6	-0.4	2.4	...
	1995	5.4	3.1	-13.0	3.2	1.1	...
3311	Small Electrical Appliance Industry						
	1993	5.6	1.8	-1.7	1.3	2.1	1.9
	1994	10.7	2.3	-3.1	2.3	2.1	3.7
	1995	9.4	2.6	-2.0	0.9	4.0	1.8
3321	Major Appliance Industry (Electric and Non-Electric)						
	1993	11.4	2.6	-10.9	...	3.7	...
	1994	10.5	2.7	-19.1	...	3.6	...
	1995	...	4.5	...	5.9	3.0	...
3331	Lighting Fixture Industry						
	1993	3.7	0.4	-11.1	-0.8	0.4	3.7
	1994	5.8	1.1	-4.2	1.2	0.7	2.2
	1995	6.5	1.6	-2.2	2.2	1.5	...
3332	Electric Lamp and Shade Industry (Except Bulb and Tube)						
	1993	3.2	0.3	-7.1	1.1	0.2	...
	1994	4.0	-0.1	-7.2	-2.0	0.7	...
	1995	6.0	0.9	-5.1	-0.2	2.5	...

**Table 2**  
**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under	Firms	
		75%	50%	25%	\$500,000	\$500,000 to \$5 million	
3333	Electric Lamp (Bulb and Tube) Industry						
	1993	...	6.4	...	7.5	5.9	...
	1994	...	3.4	...	-0.3	...	...
	1995	...	8.3	...	...	...	...
3341	Record Player, Radio and Television Receiver Industry						
	1993	5.5	1.6	-9.0	-4.0	4.4	0.3
	1994	8.6	1.8	-4.9	-0.8	5.0	...
	1995	9.4	5.6	-0.3	7.0	3.3	...
3351	Telecommunication Equipment Industry						
	1993	11.1	-2.3	-69.9	-69.9	0.8	...
	1994	5.5	1.6	-2.4	...	1.6	...
	1995	...	-0.6	...	6.4	-6.1	...
3352	Electronic Parts and Components Industry						
	1993	8.3	3.4	-1.3	2.4	3.7	2.3
	1994	10.2	3.5	-0.6	2.3	4.7	4.0
	1995	11.8	5.2	-1.5	3.3	6.2	8.0
3359	Other Communication and Electronic Equipment Industries						
	1993	10.2	3.4	-4.3	2.2	4.1	2.5
	1994	10.4	3.2	-4.5	3.5	3.2	3.3
	1995	10.5	4.2	-1.0	1.4	6.5	4.4
3361	Electronic Computing and Peripheral Equipment Industry						
	1993	7.6	1.5	-6.5	-2.4	2.3	1.2
	1994	15.9	5.4	-1.4	5.4	5.6	2.9
	1995	13.9	3.5	-2.5	4.0	3.5	2.7
3362	Electronic Office, Store and Business Machine Industry						
	1993	...	0.1	...	-0.6	...	...
	1994	...	3.2	...	...	...	...
	1995	...	1.0	...	...	...	...

Table 2

## Pretax Profit Margin (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3369	Other Office, Store and Business Machine Industries						
	1993	9.4	2.3	-8.8	1.7	3.8	...
	1994	11.8	5.5	-4.4	5.2	5.6	...
	1995	9.9	2.0	-2.1	-0.3	4.4	...
3371	Electrical Transformer Industry						
	1993	2.3	-1.2	-17.2	...	2.0	...
	1994	10.9	1.5	-3.0	...	1.5	...
	1995	...	3.2	...	...	1.9	...
3372	Electrical Switchgear and Protective Equipment Industry						
	1993	6.5	2.4	-2.8	0.7	2.7	1.9
	1994	14.6	5.7	0.1	11.9	4.2	2.7
	1995	13.1	4.1	-2.5	2.5	4.9	1.0
3379	Other Electrical Industrial Equipment Industries						
	1993	8.5	2.8	-2.1	1.7	3.0	1.2
	1994	9.2	4.2	-0.7	3.7	4.6	2.6
	1995	10.0	5.1	1.5	6.1	5.0	2.5
3381	Communications and Energy Wire and Cable Industry						
	1993	4.7	0.7	-4.8	2.3	0.5	-0.4
	1994	10.6	2.2	-2.9	11.0	0.4	3.1
	1995	11.3	5.1	0.4	5.9	5.1	3.5
3391	Battery Industry						
	1993	...	0.5	...	...	0.9	...
	1994	...	1.7	...	...	1.8	...
	1995	...	4.4	...	...	4.4	...
3392	Non-Current Carrying Wiring Devices Industry						
	1993	...	4.7	...	...	4.7	...
	1994	...	3.8	...	...	3.8	...
	1995	...	7.2	...	...	...	...

1993, 1994, 1995 reference years

**Table 2**  
**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3399	Other Electrical Products Industries n.e.c.						
	1993	8.7	3.5	-1.0	4.5	3.4	5.5
	1994	10.0	4.4	-2.5	4.0	4.4	7.7
	1995	10.9	5.5	0.0	7.9	5.1	5.9
3511	Clay Products Industry (From Domestic Clay)						
	1993	6.5	1.5	-18.1	5.3	-2.0	5.7
	1994	9.7	4.7	-10.4	4.9	4.0	1.6
	1995	12.1	2.8	-4.6	4.1	1.4	...
3512	Clay Products Industry (From Imported Clay)						
	1993	6.3	-0.4	-4.1	-1.4	1.9	...
	1994	6.8	1.1	-10.3	-1.1	5.5	...
	1995	7.7	1.6	-5.9	0.4	3.3	...
3521	Hydraulic Cement Industry						
	1993	5.2	1.7	-3.1	1.0	2.2	...
	1994	7.9	2.7	-3.8	3.9	0.2	...
	1995	3.8	0.8	-1.4	...	0.3	...
3541	Concrete Pipe Industry						
	1993	9.4	4.2	1.1	...	4.8	4.9
	1994	11.3	9.8	4.4	...	10.5	3.6
	1995	...	6.2	...	...	...	...
3542	Structural Concrete Products Industry						
	1993	6.5	2.2	-3.7	2.1	2.2	0.5
	1994	8.5	3.3	-2.0	3.6	3.3	1.8
	1995	8.8	3.0	-2.9	4.1	2.0	2.8
3549	Other Concrete Products Industries						
	1993	7.6	2.9	-3.4	4.0	1.5	1.4
	1994	8.3	2.5	-1.7	2.5	2.5	2.5
	1995	7.2	2.3	-2.4	1.4	2.7	3.5

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3551	Ready-Mix Concrete Industry						
	1993	7.6	1.9	-3.2	0.7	2.4	2.4
	1994	8.4	3.4	-1.3	0.9	4.5	1.6
	1995	8.6	3.2	-1.5	1.3	3.6	3.2
3561	Primary Glass and Glass Containers Industry						
	1993	6.1	1.4	-2.4	-1.0	1.9	...
	1994	7.6	1.5	-3.3	1.2	1.9	...
	1995	6.3	1.9	-4.8	1.0	2.2	3.1
3562	Glass Products Industry (Except Glass Containers)						
	1993	4.3	-0.6	-7.2	-1.0	0.9	7.1
	1994	6.5	1.8	-3.7	2.8	1.2	12.4
	1995	7.2	2.3	-2.0	2.1	2.3	9.7
3571	Abrasives Industry						
	1993	8.5	2.6	0.6	...	2.5	...
	1994	12.8	5.5	-1.0	...	7.9	0.4
	1995	6.0	3.3	-0.6	...	3.3	...
3591	Refractories Industry						
	1993	...	1.0	...	...	0.2	...
	1994	1.9	-0.4	-7.8	...	-1.3	...
	1995	...	3.5	...	...	0.5	...
3593	Gypsum Products Industry						
	1993	...	-0.7	...	...	1.8	...
	1994	...	3.7	...	...	3.7	...
	1995	...	4.3	...	...	4.3	...
3594	Non-Metallic Mineral Insulating Materials Industry						
	1993	6.2	1.8	-7.7	-7.4	2.2	...
	1994	8.0	2.3	-5.1	-8.0	6.5	...
	1995	...	3.0	...	...	...	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

## Pretax Profit Margin (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3599	Other Non-Metallic Mineral Products Industries n.e.c.						
	1993	6.4	2.2	-3.5	2.9	2.0	-3.1
	1994	6.2	2.3	-2.9	2.0	2.6	1.2
	1995	5.2	1.0	-3.7	-0.3	1.9	3.8
3611	Refined Petroleum Products Industry (Except Lubricating Oil and Grease)						
	1993	...	8.6	...	16.6	...	...
	1994	8.9	3.6	-4.7	6.3	2.7	...
	1995	...	5.6	...	...	1.9	...
3612	Lubricating Oil and Grease Industry						
	1993	16.1	3.7	-1.3	8.1	2.4	...
	1994	9.0	4.8	-12.7	-15.6	6.3	...
	1995	10.2	3.4	0.3	0.9	5.5	...
3699	Other Petroleum and Coal Products Industries						
	1993	10.3	6.2	-1.8	9.8	6.1	4.9
	1994	10.8	5.6	0.1	5.1	5.9	5.3
	1995	9.8	3.2	-0.6	...	5.0	6.3
3711	Industrial Inorganic Chemical Industries n.e.c.						
	1993	9.5	2.0	-2.7	2.9	1.8	7.8
	1994	8.1	1.7	-2.6	2.2	1.7	9.1
	1995	11.6	1.9	-5.1	1.9	2.4	12.9
3712	Industrial Organic Chemical Industries n.e.c.						
	1993	10.3	4.5	-0.8	...	4.5	8.7
	1994	6.9	3.5	0.1	...	3.4	6.0
	1995	...	5.2	...	...	4.6	...
3721	Chemical Fertilizer and Fertilizer Materials Industry						
	1993	...	1.3	...	...	...	...
	1994	...	3.9	...	...	...	...
	1995	...	1.3	...	...	...	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3722	Mixed Fertilizer Industry						
	1993	5.6	2.7	-3.2	0.6	2.8	3.3
	1994	5.5	4.2	2.1	...	4.2	4.0
	1995	4.7	4.1	1.4	...	4.1	3.9
3731	Plastic and Synthetic Resin Industry						
	1993	13.7	2.6	-5.7	-1.4	4.2	1.9
	1994	11.1	5.7	-0.5	5.4	5.7	4.6
	1995	12.6	5.2	-1.3	0.1	8.9	9.8
3741	Pharmaceutical and Medicine Industry						
	1993	18.3	5.7	-1.9	3.0	6.5	6.4
	1994	22.6	9.5	-0.7	11.0	9.3	6.4
	1995	20.3	7.9	-0.8	7.9	7.9	7.9
3751	Paint and Varnish Industry						
	1993	8.4	2.4	-4.1	0.4	2.9	2.0
	1994	8.5	3.3	-0.2	4.7	3.3	3.0
	1995	7.0	2.5	-1.7	0.9	2.8	2.5
3761	Soap and Cleaning Compounds Industry						
	1993	6.8	2.2	-1.4	0.6	3.3	2.0
	1994	7.6	3.2	-0.6	2.5	3.4	1.7
	1995	5.5	2.2	-0.6	2.6	2.2	...
3771	Toilet Preparations Industry						
	1993	8.8	3.6	-0.9	5.3	3.4	4.9
	1994	7.2	2.3	-1.4	0.3	2.4	7.1
	1995	7.6	1.0	-3.2	0.7	3.6	3.2
3791	Printing Ink Industry						
	1993	7.7	4.9	-0.9	...	2.8	...
	1994	7.8	4.2	0.7	6.9	4.1	1.8
	1995	...	1.9	...	...	2.8	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3792	Adhesives Industry						
	1993	6.0	0.9	-3.9	...	1.7	1.2
	1994	4.2	0.4	-3.2	...	1.1	1.6
	1995	...	3.8	...	...	4.0	...
3799	Other Chemical Products Industries n.e.c.						
	1993	8.5	2.8	-3.3	1.1	3.9	4.0
	1994	8.7	2.9	-1.1	1.7	3.4	3.9
	1995	9.3	3.4	-0.3	-0.3	4.9	3.5
3911	Indicating, Recording and Controlling Instruments Industry						
	1993	9.2	3.3	-4.4	-0.2	3.8	4.4
	1994	11.6	6.0	0.8	6.8	5.5	5.5
	1995	11.6	4.2	-2.8	3.4	4.7	8.8
3912	Other Instruments and Related Products Industry						
	1993	11.8	3.5	-2.3	3.5	3.3	3.7
	1994	11.8	4.8	-3.3	3.0	5.8	0.3
	1995	10.6	5.0	-2.5	4.2	6.3	3.1
3913	Clock and Watch Industry						
	1993	9.0	5.3	0.3	7.6	...	...
	1994	6.1	2.7	-2.0	2.7	...	...
	1995	5.5	0.6	-9.5	3.5	...	...
3914	Ophthalmic Goods Industry						
	1993	13.1	4.0	-0.6	4.2	4.0	1.4
	1994	10.1	2.8	-2.2	1.0	3.2	0.1
	1995	11.1	4.6	-0.4	5.1	4.5	2.2
3921	Jewellery and Silverware Industry						
	1993	4.7	0.5	-6.1	-0.8	1.9	1.4
	1994	6.5	1.8	-1.6	1.6	2.2	1.9
	1995	6.5	1.8	-2.9	1.0	2.9	1.7

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3922	Precious Metal Secondary Refining Industry						
	1993	...	4.2	...	2.1	...	...
	1994	...	3.0	...	...	...	...
	1995	...	4.6	...	...	4.7	...
3931	Sporting Goods Industry						
	1993	6.8	1.4	-4.4	0.9	3.1	2.3
	1994	6.3	2.0	-3.8	0.8	3.0	2.9
	1995	8.6	3.0	-1.3	1.5	4.7	2.2
3932	Toys and Games Industry						
	1993	7.3	2.2	-5.2	1.6	3.0	4.0
	1994	6.8	2.8	-5.2	0.9	5.3	2.7
	1995	10.1	3.9	-1.0	3.6	5.2	...
3971	Sign and Display Industry						
	1993	6.0	0.6	-4.4	-0.3	1.3	1.9
	1994	6.4	1.5	-2.3	1.3	2.2	3.6
	1995	6.9	2.2	-1.6	1.6	2.8	4.3
3991	Broom, Brush and Mop Industry						
	1993	5.6	2.0	-4.4	0.7	2.0	...
	1994	5.7	2.0	-0.8	2.2	1.7	1.4
	1995	4.5	1.9	-2.1	1.4	1.9	...
3992	Button, Buckle and Clothes Fastener Industry						
	1993	6.1	2.9	-3.6	-3.9	3.9	...
	1994	...	1.1	...	...	0.8	...
	1995	...	2.2	...	...	4.6	...
3993	Floor Tile, Linoleum and Coated Fabric Industry						
	1993	...	3.9	...	...	...	...
	1994	...	8.7	...	...	...	...
	1995	...	...	...	...	...	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3994	Musical Instrument and Sound Recording Industry						
	1993	9.7	4.5	-0.9	4.4	4.7	...
	1994	12.0	5.2	0.5	3.7	5.2	...
	1995	15.5	5.8	-0.9	5.2	5.9	...
3999	Other Manufactured Products Industries n.e.c.						
	1993	10.6	3.3	-1.3	3.0	3.6	2.2
	1994	11.1	3.8	-0.9	3.6	4.1	2.6
	1995	11.3	4.0	-0.8	3.9	4.2	2.5
<b>CONSTRUCTION</b>							
4011	Single Family Housing						
	1993	6.2	0.8	-5.2	-0.2	1.5	1.1
	1994	6.8	1.2	-4.0	0.6	1.7	1.3
	1995	6.4	1.1	-4.1	0.6	1.6	1.4
4012	Apartment and Other Multiple Housing						
	1993	6.4	1.0	-5.1	-0.8	1.8	0.9
	1994	7.2	0.7	-4.5	-0.3	1.2	2.2
	1995	6.8	0.8	-4.4	0.0	1.7	2.0
4013	Residential Renovation						
	1993	5.3	0.6	-4.9	-0.3	1.3	...
	1994	5.7	1.1	-3.7	0.7	2.1	1.4
	1995	6.0	1.0	-3.6	0.6	1.8	1.2
4021	Manufacturing and Light Industrial Building						
	1993	4.5	0.2	-7.0	-3.2	1.1	0.7
	1994	5.5	1.1	-3.7	-0.3	1.8	1.7
	1995	6.0	1.7	-2.0	1.3	1.8	1.4

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4022	Commercial Building						
	1993	6.6	1.1	-5.9	-0.5	1.5	0.8
	1994	6.5	1.2	-4.1	0.3	1.9	0.9
	1995	8.2	2.6	-2.3	1.8	2.8	1.4
4023	Institutional Building						
	1993	4.3	1.3	-4.8	-4.0	1.5	1.1
	1994	3.9	1.0	-4.4	-4.8	1.2	1.8
	1995	4.4	1.6	-4.3	0.6	1.9	0.6
4112	Gas, Oil and Other Energy Related Structures (Except Pipelines)						
	1993	10.6	4.4	-3.0	5.2	3.7	2.5
	1994	14.8	7.3	1.6	8.3	6.5	3.1
	1995	9.8	4.5	-1.4	3.3	4.8	2.7
4113	Gas and Oil Pipelines						
	1993	5.7	1.5	-7.2	-2.4	2.9	0.8
	1994	13.0	3.3	-0.1	6.3	2.3	2.3
	1995	11.2	2.1	-1.0	8.5	1.1	1.7
4119	Other Industrial Construction						
	1993	6.5	-0.1	-14.3	-0.3	-0.1	1.5
	1994	6.9	3.3	-1.2	1.3	3.3	2.7
	1995	6.6	1.8	-0.9	3.1	1.4	1.6
4121	Highways, Streets and Bridges						
	1993	7.6	1.5	-6.2	0.5	1.8	1.3
	1994	9.2	2.9	-2.9	1.9	3.4	2.3
	1995	8.9	2.3	-3.4	1.0	3.4	1.9
4122	Waterworks and Sewage Systems						
	1993	6.2	0.4	-7.1	-1.9	1.3	-0.4
	1994	8.5	2.1	-4.4	-1.0	3.5	1.7
	1995	8.2	2.5	-2.9	0.5	3.7	1.3

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4123	Hydroelectric Power Plants and Related Structures (Except Transmission Lines)						
	1993	...	0.5	...	0.4	...	...
	1994	2.1	1.1	-1.7	-0.6	2.1	...
	1995	12.4	0.8	-3.4	1.4	0.5	...
4124	Power and Telecommunication Transmission Lines						
	1993	8.1	1.8	-6.4	1.3	2.5	4.6
	1994	9.2	2.4	-1.8	0.9	3.1	...
	1995	8.6	4.4	-1.7	1.6	4.8	3.2
4129	Other Heavy Construction						
	1993	5.4	0.6	-8.0	-0.6	1.2	-0.2
	1994	8.9	1.7	-3.5	0.7	2.2	1.2
	1995	9.9	3.4	-2.2	3.0	4.0	0.8
4211	Wrecking and Demolition						
	1993	9.2	1.3	-2.6	0.6	2.4	...
	1994	14.3	4.4	-1.7	3.3	7.4	...
	1995	10.1	2.8	-2.7	1.9	5.3	...
4212	Water Well Drilling						
	1993	8.6	0.7	-7.7	0.5	2.9	...
	1994	8.0	1.4	-6.0	0.8	3.0	...
	1995	8.7	1.7	-4.6	1.1	3.3	...
4213	Septic System Installation						
	1993	7.0	1.0	-6.0	0.7	3.0	...
	1994	7.2	2.8	-1.4	2.6	3.9	...
	1995	8.4	2.1	-3.9	0.9	4.1	...
4214	Excavating and Grading						
	1993	8.8	1.7	-5.6	1.2	2.9	0.6
	1994	10.0	2.7	-3.9	1.9	3.8	2.6
	1995	9.2	2.3	-4.4	1.3	3.9	2.3

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4215	Equipment Rental (With Operator)						
	1993	8.2	1.4	-7.3	1.4	0.9	0.6
	1994	10.8	2.5	-4.8	1.7	2.8	2.4
	1995	9.3	2.4	-5.1	1.6	3.2	2.9
4216	Asphalt Paving						
	1993	5.7	1.0	-3.6	-0.4	1.7	0.9
	1994	6.4	1.5	-2.4	0.9	2.2	1.5
	1995	5.4	0.8	-3.9	-1.1	2.2	1.3
4217	Fencing Installation						
	1993	6.7	0.9	-2.5	0.8	1.6	...
	1994	5.7	0.8	-3.8	-0.8	2.3	...
	1995	6.3	2.1	-2.4	2.2	2.0	...
4219	Other Site Work						
	1993	5.2	-0.1	-5.2	-0.7	1.5	2.7
	1994	5.8	0.9	-4.8	-0.2	2.3	2.8
	1995	6.3	1.2	-3.1	0.9	2.1	2.4
4221	Piledriving Work						
	1993	8.3	0.7	-6.4	-0.6	1.2	...
	1994	12.9	3.5	-1.9	3.4	3.6	...
	1995	16.2	7.4	-0.6	3.9	8.2	...
4222	Form Work						
	1993	5.4	-0.2	-6.8	-0.7	0.1	-1.9
	1994	7.0	1.9	-3.8	1.7	2.3	3.3
	1995	4.9	1.2	-6.3	-2.0	2.7	1.5
4223	Steel Reinforcing						
	1993	4.2	-1.0	-12.1	-3.5	-0.3	...
	1994	7.0	0.8	-3.2	-2.0	3.4	...
	1995	7.4	2.2	-1.4	2.9	1.7	...

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4224	Concrete Pouring and Finishing						
	1993	5.7	0.5	-6.0	-0.5	1.6	1.3
	1994	6.8	1.5	-3.6	1.0	2.3	1.7
	1995	6.6	1.0	-3.9	0.3	2.4	1.5
4225	Precast Concrete Installation						
	1993	9.1	0.4	-5.7	-2.2	5.7	...
	1994	5.6	1.2	-3.4	-0.6	9.7	...
	1995	14.9	4.6	1.3	4.1	6.0	...
4226	Rough and Framing Carpentry						
	1993	5.2	0.6	-4.9	0.4	0.7	...
	1994	7.3	1.0	-4.6	0.2	2.7	3.5
	1995	6.9	1.6	-2.4	1.4	1.7	...
4227	Structural Steel Erection						
	1993	4.9	-0.9	-9.7	-2.0	0.5	1.5
	1994	7.4	1.7	-4.3	0.5	3.0	1.4
	1995	10.6	4.4	-0.3	3.2	5.0	2.7
4229	Other Structural and Related Work						
	1993	4.0	0.8	-5.6	0.9	-0.1	...
	1994	7.1	0.4	-4.7	-1.2	4.6	...
	1995	3.3	-0.2	-9.6	-4.0	2.0	...
4231	Masonry Work						
	1993	4.3	-0.8	-8.3	-1.4	0.5	-0.1
	1994	5.5	0.3	-5.2	-0.3	1.0	2.0
	1995	6.1	0.7	-4.9	0.3	1.7	1.7
4232	Siding Work						
	1993	3.8	0.1	-5.3	-0.8	0.8	...
	1994	4.6	1.1	-3.0	1.0	1.2	...
	1995	4.2	0.8	-3.1	-0.2	1.6	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4233	Glass and Glazing Work						
	1993	4.0	0.1	-4.8	-0.5	0.5	...
	1994	4.5	0.5	-3.8	0.4	0.6	...
	1995	4.8	1.5	-1.7	0.7	2.9	...
4234	Insulation Work						
	1993	6.5	0.6	-4.9	-0.2	1.2	1.4
	1994	7.4	2.3	-1.5	2.4	2.0	2.2
	1995	6.0	1.9	-2.2	1.2	2.5	...
4235	Roof Shingling						
	1993	4.5	0.6	-4.1	-0.6	1.8	1.8
	1994	5.1	1.1	-2.8	0.6	1.7	2.2
	1995	4.9	0.8	-2.8	-0.3	1.9	2.0
4236	Sheet Metal and Built-Up Roofing						
	1993	4.1	0.7	-4.7	0.5	0.7	0.6
	1994	5.0	1.3	-3.0	1.3	1.3	1.7
	1995	5.0	1.0	-2.7	-0.2	1.7	0.5
4239	Other Exterior Close-In Work						
	1993	6.7	2.2	-5.6	3.2	-0.3	...
	1994	6.2	2.6	-2.7	1.3	4.8	...
	1995	6.6	1.4	-3.0	0.7	2.4	...
4241	Plumbing						
	1993	5.4	0.9	-4.1	0.4	1.5	0.9
	1994	6.1	1.5	-2.4	1.0	2.3	1.4
	1995	5.7	1.4	-2.4	0.8	2.3	1.4
4242	Dry Heating and Gas Piping Work						
	1993	5.2	1.2	-3.1	0.5	1.7	...
	1994	6.4	2.0	-1.4	1.6	2.3	...
	1995	6.7	1.4	-1.8	1.0	1.7	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4243	Wet Heating and Air Conditioning Work						
	1993	5.4	1.1	-3.0	0.4	1.5	0.9
	1994	5.9	1.6	-1.9	1.0	2.1	0.8
	1995	6.9	2.2	-1.3	2.0	2.4	1.7
4244	Sheet Metal and Other Duct Work						
	1993	6.1	1.2	-3.0	0.9	1.3	-0.1
	1994	7.5	1.8	-1.9	1.8	1.8	0.4
	1995	7.0	2.1	-1.6	1.9	2.2	2.4
4251	Process Piping Work						
	1993	6.8	0.5	-18.0	...	3.4	...
	1994	8.1	4.1	-1.8	...	3.7	...
	1995	6.7	3.0	-1.0	...	3.0	...
4252	Automatic Sprinkler System Installation						
	1993	5.6	0.7	-5.5	0.7	0.7	...
	1994	6.7	0.9	-2.2	0.4	1.9	...
	1995	6.5	1.1	-2.5	0.9	2.4	...
4253	Commercial Refrigeration Work						
	1993	6.4	1.5	-2.8	1.4	2.0	...
	1994	7.5	2.5	-1.4	1.9	3.6	0.8
	1995	7.7	2.3	-1.7	2.1	2.7	...
4254	Environmental Control Work						
	1993	12.9	1.8	-5.7	-0.2	7.4	...
	1994	15.8	5.8	1.7	6.1	4.1	...
	1995	11.4	3.8	0.2	2.5	4.5	...
4255	Millwright and Rigging						
	1993	9.8	2.0	-1.4	1.7	2.9	...
	1994	7.7	2.2	-1.7	1.9	2.9	...
	1995	10.1	3.8	-1.7	1.6	5.1	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4256	Thermal Insulation Work						
	1993	5.5	1.7	-8.6	0.2	2.5	...
	1994	6.0	1.4	-5.6	-0.5	1.8	...
	1995	7.3	3.1	-0.5	-0.4	4.5	...
4259	Other Mechanical Specialty Work						
	1993	7.3	1.2	-4.3	1.0	1.9	0.6
	1994	7.3	1.2	-2.4	1.7	0.9	2.8
	1995	10.5	3.2	-0.9	3.2	3.1	2.8
4261	Electrical Work						
	1993	6.3	1.0	-4.1	0.8	1.7	1.7
	1994	6.6	1.5	-2.8	1.2	2.2	1.5
	1995	7.4	2.1	-1.9	1.6	3.1	2.2
4271	Plastering and Stucco Work						
	1993	6.2	0.4	-5.0	-0.4	1.1	...
	1994	6.1	0.7	-4.9	0.5	0.7	...
	1995	5.6	0.4	-5.4	-0.3	0.7	...
4272	Drywall Work						
	1993	5.3	0.4	-5.3	-0.6	1.1	1.5
	1994	5.8	0.9	-3.7	0.4	1.4	2.7
	1995	5.2	0.6	-2.8	-0.4	1.3	3.0
4273	Acoustical Work						
	1993	8.1	2.9	-2.6	2.9	3.2	...
	1994	7.8	2.2	-5.0	3.2	1.6	...
	1995	7.6	1.8	-2.8	1.8	1.8	...
4274	Finish Carpentry						
	1993	5.6	0.4	-5.1	-0.6	1.4	1.5
	1994	6.3	1.4	-3.6	1.2	1.7	2.9
	1995	5.9	1.2	-3.2	0.8	2.2	2.6

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4275	Painting and Decorating Work						
	1993	6.4	0.7	-4.9	0.4	1.5	0.5
	1994	7.5	1.5	-3.2	1.2	2.4	2.5
	1995	7.4	1.7	-2.8	1.3	2.6	1.7
4276	Terrazo and Tile Work						
	1993	4.3	-0.3	-6.4	-0.9	0.3	...
	1994	5.4	0.7	-4.0	0.6	1.2	...
	1995	4.8	0.5	-5.2	0.4	0.9	...
4277	Hardwood Flooring Installation						
	1993	5.1	0.6	-4.6	-0.6	0.8	...
	1994	5.3	1.1	-3.4	0.8	1.4	...
	1995	4.8	1.2	-3.5	0.9	1.9	...
4278	Resilient Flooring and Carpet Work						
	1993	3.9	0.5	-3.4	0.3	0.7	0.7
	1994	5.8	1.3	-2.7	1.6	0.8	1.3
	1995	4.8	0.7	-2.5	0.5	1.0	...
4279	Other Interior and Finishing Work						
	1993	4.7	0.5	-3.7	0.6	0.2	...
	1994	6.3	1.6	-4.5	1.6	2.1	...
	1995	5.9	1.9	-1.6	1.9	2.0	...
4291	Elevator and Escalator Installation						
	1993	9.8	2.6	-3.7	-1.0	4.0	...
	1994	10.2	3.1	-0.9	1.2	4.1	...
	1995	10.6	4.4	0.0	3.9	4.9	...
4292	Ornamental and Miscellaneous Fabricated Metal Installation						
	1993	5.1	-0.2	-6.7	-1.5	1.4	...
	1994	6.7	2.2	-2.7	2.6	1.9	...
	1995	9.1	1.8	-3.3	-0.6	4.0	...

Footnote (1) see page 227



1993, 1994, 1995 reference years

**Table 2**  
**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4293	Residential Swimming Pool Installation						
	1993	2.7	-0.6	-5.6	-1.0	0.2	...
	1994	3.7	0.7	-2.5	0.3	1.0	...
	1995	4.3	0.5	-2.7	-0.7	1.4	...
4299	Other Trade Work n.e.c.						
	1993	8.0	1.6	-3.4	1.4	1.8	2.7
	1994	8.8	2.1	-2.8	1.8	2.6	2.2
	1995	9.3	2.4	-1.5	2.0	3.0	1.8
4411	Project Management, Construction						
	1993	18.0	3.1	-3.4	3.4	2.6	0.7
	1994	16.2	3.6	-1.7	4.4	2.7	1.4
	1995	18.1	4.1	-1.6	3.9	4.2	1.0
4491	Land Developers						
	1993	28.1	5.6	-7.3	5.9	5.0	2.8
	1994	27.1	5.8	-5.6	6.4	5.0	2.1
	1995	25.5	3.9	-7.1	4.7	2.6	2.2
4499	Other Services Incidental to Construction n.e.c.						
	1993	10.2	1.5	-3.7	1.3	2.5	...
	1994	12.8	3.3	-2.5	2.8	4.7	...
	1995	12.4	3.5	-1.7	3.6	3.5	...

### TRANSPORTATION

4511	Scheduled Air Transport Industry						
	1993	10.0	2.4	-6.3	1.5	2.4	2.7
	1994	9.1	4.9	-4.6	6.4	3.2	0.2
	1995	12.8	1.6	-5.0	1.4	1.6	...

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4512	Non-Scheduled Air Transport, Chartered, Industry						
	1993	6.4	0.5	-12.1	-1.1	1.4	2.8
	1994	9.0	2.1	-6.4	0.6	3.3	1.7
	1995	10.5	3.9	-6.6	0.8	5.2	2.4
4513	Non-Scheduled Air Transport, Specialty, Industry						
	1993	6.8	0.3	-10.3	-0.6	1.2	1.7
	1994	10.3	2.3	-6.1	1.4	3.4	0.6
	1995	10.3	3.8	-3.6	3.6	4.3	...
4521	Airport Operations Industry						
	1993	12.9	-1.9	-5.7	0.4	-2.0	...
	1994	6.4	1.3	-4.5	-0.4	4.6	...
	1995	...	0.5	...	...	1.0	...
4522	Aircraft Rental Industry						
	1993	13.8	0.9	-15.0	0.6	3.3	...
	1994	16.3	2.0	-11.6	-0.1	6.2	...
	1995	17.7	2.7	-6.0	0.6	9.8	...
4523	Aircraft Servicing Industry						
	1993	7.3	1.1	-3.6	0.3	3.0	...
	1994	8.5	3.7	-3.2	3.4	4.7	...
	1995	12.6	5.8	-0.7	5.3	6.2	...
4529	Other Service Industries Incidental to Air Transport						
	1993	8.9	0.8	-2.5	-1.6	1.4	...
	1994	5.6	1.1	-3.0	0.0	3.3	...
	1995	23.8	9.4	-1.0	12.7	5.3	...
4531	Railway Transport Industry						
	1993	...	10.8	...	12.4	3.0	...
	1994	...	11.6	...	23.3	...	...
	1995	...	...	...	...	...	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4532	Service Industry Incidental to Railway Transport						
	1993	16.5	5.5	-0.6	0.7	6.1	...
	1994	15.4	5.2	-0.4	4.7	5.4	...
	1995	18.0	7.5	-0.4	8.2	7.3	...
4541	Freight and Passenger Water Transport Industry						
	1993	8.6	1.9	-12.3	-2.7	2.4	0.7
	1994	12.5	3.3	-11.1	1.5	3.6	1.7
	1995	13.9	4.5	-1.0	5.1	4.3	2.6
4542	Ferry Industry						
	1993	11.7	4.6	-1.8	5.2	4.1	...
	1994	10.8	4.2	-1.8	0.6	6.7	...
	1995	10.9	4.7	-3.1	4.5	6.5	...
4543	Marine Towing Industry						
	1993	9.2	2.0	-2.7	1.6	3.2	6.9
	1994	14.2	5.1	-3.7	3.0	8.3	1.3
	1995	12.8	3.5	-2.0	3.5	3.3	4.1
4544	Ship Chartering Industry						
	1993	12.2	0.6	-18.8	0.3	3.0	...
	1994	15.1	4.0	-4.2	5.7	2.5	...
	1995	14.3	1.8	-8.2	1.3	4.7	...
4549	Other Water Transport Industries						
	1993	11.9	3.0	-10.4	2.0	3.6	...
	1994	11.9	1.5	-5.6	1.5	7.4	...
	1995	14.9	3.7	-5.8	2.8	3.7	...
4551	Marine Cargo Handling Industry						
	1993	13.6	4.1	-1.9	4.0	5.0	0.3
	1994	12.4	3.9	-1.7	5.2	2.6	2.5
	1995	16.7	5.4	-0.4	3.4	6.2	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4552	Harbour and Port Operation						
	1993	2.6	-5.1	-16.8	-4.8	-7.3	...
	1994	15.6	4.6	-3.0	4.6	...	...
	1995	16.4	3.2	-2.4	3.2	...	...
4555	Marine Shipping Agencies Industry						
	1993	17.3	6.0	-0.7	2.5	6.4	...
	1994	12.6	4.0	0.4	2.8	5.6	...
	1995	19.9	6.2	-0.5	3.9	13.2	...
4559	Other Service Industries Incidental to Water Transport						
	1993	13.9	1.5	-1.2	0.8	5.3	...
	1994	16.8	4.8	-4.8	6.0	3.9	...
	1995	16.7	1.8	-3.1	-0.7	...	...
4561	General Freight Trucking Industry						
	1993	8.7	2.5	-2.1	2.5	2.6	2.0
	1994	9.0	2.9	-1.7	2.8	2.9	2.0
	1995	8.6	2.5	-2.3	2.3	2.7	2.1
4562	Used Goods Moving and Storage Industry						
	1993	5.0	0.7	-4.2	-0.3	1.0	2.0
	1994	5.4	1.4	-2.3	1.0	1.8	0.4
	1995	4.6	1.0	-3.1	0.5	1.3	0.5
4563	Bulk Liquids Trucking Industry						
	1993	15.6	6.7	-0.4	7.3	5.6	2.3
	1994	16.3	6.8	0.6	7.3	5.9	1.9
	1995	14.9	5.0	-1.1	5.4	4.4	2.1
4564	Dry Bulk Materials Trucking Industry						
	1993	10.2	3.4	-2.4	3.1	4.3	3.6
	1994	10.4	3.3	-2.5	3.1	3.6	2.5
	1995	9.6	2.8	-3.2	2.2	4.2	2.8

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4565	Forest Products Trucking Industry						
	1993	11.1	3.8	-1.4	4.0	3.3	2.8
	1994	11.7	4.4	-1.3	4.6	4.2	2.0
	1995	10.2	3.4	-2.2	3.2	3.6	1.7
4569	Other Truck Transport Industries						
	1993	8.0	1.2	-3.7	0.9	1.5	3.2
	1994	8.3	2.1	-2.1	1.8	3.0	2.6
	1995	7.6	1.3	-3.8	0.5	3.0	3.1
4571	Urban Transit Systems Industry						
	1993	12.5	2.3	-1.9	5.5	1.0	...
	1994	10.9	2.8	-1.5	3.8	2.7	...
	1995	13.9	4.0	-0.6	4.0	2.3	...
4572	Interurban and Rural Transit Systems Industry						
	1993	11.5	3.1	-1.9	2.9	3.3	-0.3
	1994	10.8	4.3	-1.1	4.2	4.3	-0.6
	1995	9.2	3.5	-1.2	3.4	3.5	...
4573	School Bus Operations Industry						
	1993	14.1	7.2	1.7	8.4	6.4	1.8
	1994	14.8	7.3	1.6	8.4	6.0	6.5
	1995	13.2	6.8	1.4	7.8	5.9	5.1
4574	Charter and Sightseeing Bus Services Industry						
	1993	5.8	1.0	-3.9	0.9	1.7	1.4
	1994	11.0	2.1	-3.8	0.7	2.7	1.0
	1995	10.2	2.0	-4.7	1.1	2.3	3.7
4575	Limousine Service to Airports and Stations Industry						
	1993	2.3	-1.0	-14.0	-3.7	0.4	...
	1994	4.7	0.4	-6.4	-0.6	0.6	...
	1995	6.0	3.1	-1.0	2.9	3.2	...

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4581	Taxicab Industry						
	1993	6.1	0.9	-4.9	0.6	1.4	...
	1994	7.0	1.2	-4.3	0.7	2.1	...
	1995	6.7	1.4	-3.4	1.4	1.8	...
4589	Other Transportation Industries n.e.c.						
	1993	6.4	1.2	-9.4	-2.1	2.6	...
	1994	6.3	1.0	-5.8	0.7	2.1	...
	1995	11.2	4.5	-2.3	5.4	3.1	...
4591	Highway, Street and Bridge Maintenance Industry						
	1993	8.8	3.0	-1.4	2.9	3.2	2.7
	1994	11.0	4.7	-1.9	3.3	5.0	2.0
	1995	10.3	5.0	-2.1	4.8	5.6	1.6
4592	Freight Forwarding Industry						
	1993	7.0	1.9	-0.4	2.3	1.4	1.0
	1994	7.0	1.7	-0.7	2.6	1.5	2.0
	1995	7.7	2.6	0.1	2.8	2.6	1.7
4599	Other Service Industries Incidental to Transportation n.e.c.						
	1993	8.2	2.7	-0.8	3.6	1.9	2.1
	1994	9.2	3.2	-0.7	3.9	2.7	1.7
	1995	8.5	2.9	-1.0	3.0	2.8	2.2
4611	Natural Gas Pipeline Transport Industry						
	1993	...	28.2	...	...	28.2	...
	1994	...	31.0	...	...	34.5	...
	1995	...	...	...	...	...	...
4612	Crude Oil Pipeline Transport Industry						
	1993	...	30.5	...	6.9	...	30.4
	1994	...	28.5	...	...	32.5	35.0
	1995	...	...	...	...	...	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary ( <i>I</i> )			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under	Firms \$500,000 to	
		75%	50%	25%	\$500,000	\$5 million	
<i>STORAGE</i>							
4711	Grain Elevator Industry						
	1993	15.5	5.5	-2.3	27.0	1.6	2.0
	1994	3.7	0.6	-24.3	-8.3	0.9	1.3
	1995	20.1	2.2	-5.2	20.1	2.0	...
4791	Refrigerated Warehousing Industry						
	1993	10.1	3.2	-2.7	3.8	2.1	...
	1994	13.6	1.0	-5.9	3.6	0.8	...
	1995	13.6	3.8	-1.4	3.3	4.5	...
4799	Other Storage and Warehousing Industries n.e.c.						
	1993	11.5	1.8	-4.0	1.2	2.7	0.6
	1994	12.4	2.7	-3.2	2.4	2.8	0.7
	1995	12.8	4.1	-2.1	3.8	4.2	0.9
<i>COMMUNICATIONS</i>							
4811	Radio Broadcasting Industry						
	1993	8.0	0.7	-6.7	2.5	0.0	-0.5
	1994	9.3	3.2	-3.6	3.8	1.8	1.6
	1995	11.3	3.0	-2.8	2.9	3.3	5.0
4812	Television Broadcasting Industry						
	1993	13.4	4.1	-6.9	-1.1	9.6	...
	1994	11.7	8.2	-2.7	6.3	10.3	0.9
	1995	20.6	9.5	5.4	8.8	12.4	-1.3

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4813	Combined Radio and Television Broadcasting Industry						
	1993	...	3.2	...	50.8	...	4.1
	1994	...	0.1	...	...	...	...
	1995	...	1.1	...	...	...	...
4814	Cable Television Industry						
	1993	18.5	8.8	2.1	7.8	9.7	12.8
	1994	18.9	9.3	1.9	9.3	9.2	8.3
	1995	18.6	9.4	2.7	9.8	8.8	12.4
4821	Telecommunication Carriers Industry						
	1993	12.9	3.7	-4.9	3.8	3.5	-1.4
	1994	11.2	1.6	-3.5	0.8	3.1	3.2
	1995	13.7	5.9	-0.5	5.5	6.8	1.6
4839	Other Telecommunication Industries						
	1993	7.4	1.3	-5.6	0.0	1.6	...
	1994	9.1	1.6	-3.1	0.8	2.2	...
	1995	11.7	4.3	-4.1	4.8	2.2	...
4841	Postal Service Industry						
	1993	5.8	0.9	-2.2	1.0	0.9	...
	1994	4.8	0.8	-2.5	-0.2	1.0	...
	1995	3.8	0.4	-4.0	-0.9	0.9	...
4842	Courier Service Industry						
	1993	7.1	2.0	-1.1	2.6	1.3	1.3
	1994	6.8	1.9	-1.4	2.0	1.8	1.6
	1995	7.2	2.5	-0.7	2.6	2.4	0.8

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under	Firms \$500,000 to	
		75%	50%	25%	\$500,000	\$5 million	
<i>UTILITIES</i>							
4911	Electric Power Systems Industry						
	1993	27.2	6.8	-3.8	5.4	7.7	13.4
	1994	25.2	7.7	-3.0	8.2	5.2	14.7
	1995	22.5	2.7	-1.0	15.0	-0.1	...
4921	Gas Distribution Systems Industry						
	1993	12.4	6.2	0.9	2.4	7.6	4.1
	1994	9.1	2.9	-1.1	-0.5	5.0	7.2
	1995	10.2	5.2	1.4	4.1	6.8	0.1
4931	Water Systems Industry						
	1993	9.3	1.9	-6.9	1.8	2.3	...
	1994	9.6	2.7	-12.8	-1.6	4.1	...
	1995	11.5	3.8	-5.3	4.4	3.0	...
4999	Other Utility Industries n.e.c.						
	1993	11.3	3.1	-3.6	2.6	4.0	2.2
	1994	9.5	2.4	-3.6	2.2	3.5	2.3
	1995	11.2	3.8	-1.8	2.9	5.3	4.8
<i>WHOLESALE</i>							
5011	Livestock, Wholesale						
	1993	8.8	2.6	-0.7	3.2	2.0	0.4
	1994	8.2	2.4	-0.7	2.8	2.0	0.6
	1995	8.0	2.2	-1.3	3.0	1.9	0.3

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5012	Grain, Wholesale						
	1993	4.3	0.6	-3.2	-1.1	0.8	1.2
	1994	7.1	1.8	-0.2	7.1	1.7	1.2
	1995	5.5	1.1	-2.2	1.4	1.1	0.8
5019	Other Farm Products, Wholesale						
	1993	3.8	0.3	-3.8	-0.9	1.3	1.0
	1994	4.8	1.2	-1.8	0.5	2.0	1.8
	1995	4.7	1.3	-1.2	1.3	1.4	1.1
5111	Petroleum Products, Wholesale						
	1993	8.8	2.8	-0.8	3.4	2.5	1.7
	1994	9.3	3.0	-0.6	3.0	3.1	1.5
	1995	8.5	2.7	-0.7	3.4	2.5	1.4
5211	Confectionery, Wholesale						
	1993	4.1	1.3	-1.6	1.4	0.9	1.3
	1994	3.7	0.7	-2.7	0.4	1.3	0.8
	1995	5.3	1.4	-1.7	1.4	1.4	0.7
5212	Frozen Foods (Packaged), Wholesale						
	1993	4.4	1.3	-3.0	1.7	1.3	0.4
	1994	2.4	0.6	-3.2	0.3	0.7	0.8
	1995	3.4	0.5	-2.0	1.7	0.4	1.0
5213	Dairy Products, Wholesale						
	1993	4.6	1.0	-1.3	0.7	1.1	0.4
	1994	4.9	1.3	-0.9	1.1	1.4	1.1
	1995	6.9	1.6	-0.7	2.7	1.0	0.5
5214	Poultry and Eggs, Wholesale						
	1993	5.5	1.0	-0.9	2.6	0.9	0.7
	1994	4.3	0.7	-1.0	0.5	0.7	1.0
	1995	3.0	0.6	-1.0	-0.2	0.6	1.1

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5215	Fish and Seafood, Wholesale						
	1993	2.9	0.2	-2.6	-0.8	0.4	1.0
	1994	3.2	0.7	-1.6	-0.6	1.0	1.0
	1995	4.1	0.7	-1.8	-1.5	1.1	1.5
5216	Fresh Fruit and Vegetables, Wholesale						
	1993	3.9	0.9	-1.1	0.0	1.2	1.1
	1994	3.7	0.9	-1.1	0.6	1.0	1.1
	1995	3.5	1.0	-1.3	-0.7	1.3	1.3
5217	Meat and Meat Products, Wholesale						
	1993	2.2	0.5	-1.5	-1.0	0.8	0.9
	1994	2.9	0.7	-1.2	-0.1	0.8	0.7
	1995	3.1	0.8	-0.9	1.0	0.8	0.6
5219	Other Foods, Wholesale						
	1993	4.1	0.8	-1.9	0.4	0.9	1.1
	1994	4.0	0.9	-2.1	0.3	1.1	1.0
	1995	4.3	0.9	-1.5	0.7	1.0	1.3
5221	Beverages, Wholesale						
	1993	6.6	1.6	-2.9	0.8	2.4	1.7
	1994	7.8	2.2	-0.7	2.0	2.2	0.9
	1995	7.6	1.6	-2.2	0.9	2.1	2.2
5231	Drugs, Wholesale						
	1993	10.7	4.6	-0.9	4.7	4.5	1.9
	1994	9.9	3.4	-2.4	3.7	2.7	1.8
	1995	10.8	3.8	-0.3	4.3	3.4	2.6
5232	Toilet Soaps and Preparations, Wholesale						
	1993	7.7	2.2	-2.8	1.9	2.7	1.9
	1994	6.6	2.1	-2.0	1.7	2.4	1.6
	1995	7.7	2.3	-1.0	1.1	2.8	2.5

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5239	Drug Sundries and Other Drugs and Toilet Preparations, Wholesale						
	1993	8.3	1.8	-1.8	1.3	2.2	1.8
	1994	4.4	0.7	-1.9	0.5	0.7	2.4
	1995	6.1	1.9	-1.8	0.3	2.0	...
5241	Tobacco Products, Wholesale						
	1993	5.9	2.0	-0.5	3.0	1.6	0.3
	1994	9.7	1.5	-3.0	4.7	0.3	0.5
	1995	24.6	5.5	-1.4	4.0	6.0	0.8
5311	Men's and Boys' Clothing and Furnishings, Wholesale						
	1993	5.2	0.5	-5.3	-1.0	1.3	2.3
	1994	5.6	2.2	-2.8	3.1	1.8	2.2
	1995	6.5	1.6	-3.5	1.3	1.8	2.3
5312	Women's, Misses' and Children's Outerwear Wholesale						
	1993	4.7	0.9	-5.2	-0.2	1.3	-0.3
	1994	6.9	1.2	-4.3	1.4	0.8	1.0
	1995	7.7	2.0	-2.9	1.4	2.2	1.2
5313	Women's, Misses' and Children's Hosiery, Underwear and Apparel Accessories Wholesale						
	1993	2.7	0.2	-6.3	-0.9	0.8	2.0
	1994	3.8	0.3	-6.0	-1.1	1.1	2.0
	1995	4.0	0.3	-4.6	-0.6	0.4	2.8
5314	Footwear, Wholesale						
	1993	6.3	1.7	-5.3	1.6	1.7	0.7
	1994	6.7	0.9	-2.5	-0.7	1.9	1.3
	1995	8.3	1.9	-1.6	1.9	1.8	2.4
5319	Other Apparel, Wholesale						
	1993	5.6	0.7	-5.4	-0.5	0.9	2.3
	1994	5.6	1.1	-4.3	-0.5	1.6	2.2
	1995	6.4	2.1	-2.1	2.3	1.9	1.5

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5321	Piece Goods, Wholesale						
	1993	4.9	1.4	-3.1	1.8	1.3	1.7
	1994	5.6	1.7	-1.4	0.7	2.0	1.7
	1995	7.7	2.4	-0.3	2.2	2.5	1.8
5329	Notions and Other Dry Goods, Wholesale						
	1993	3.3	0.6	-2.7	-0.6	1.2	2.7
	1994	4.2	0.9	-3.3	0.3	1.3	2.7
	1995	5.6	1.5	-1.3	0.9	1.9	3.4
5411	Electrical Household Appliances, Wholesale						
	1993	4.8	0.8	-2.9	0.0	0.9	1.6
	1994	5.8	1.6	-1.7	1.4	2.0	1.6
	1995	5.6	1.5	-2.4	0.2	2.2	1.9
5412	Electronic Household Appliances, Wholesale						
	1993	5.7	1.0	-2.8	0.5	1.3	0.4
	1994	5.6	1.0	-2.8	0.6	1.2	1.2
	1995	5.9	1.1	-2.5	0.3	1.9	1.5
5421	Household Furniture, Wholesale						
	1993	7.8	0.4	-6.5	0.6	0.3	1.4
	1994	8.3	1.1	-4.0	1.4	1.0	1.1
	1995	9.0	2.3	-2.1	2.3	2.4	0.8
5431	China, Glassware, Crockery and Pottery, Wholesale						
	1993	5.3	1.1	-4.7	-1.3	2.4	1.8
	1994	4.0	0.5	-5.0	-1.9	1.4	1.9
	1995	6.4	1.9	-1.6	1.9	1.9	3.7
5432	Floor Coverings, Wholesale						
	1993	3.4	0.2	-5.0	-1.4	0.5	1.0
	1994	3.2	0.0	-4.2	-1.1	0.3	0.9
	1995	3.3	0.6	-2.6	-1.1	1.1	0.7

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5433	Linens, Draperies and Other Textile Furnishings, Wholesale						
	1993	4.7	0.2	-4.1	0.4	0.1	2.5
	1994	4.0	0.5	-3.2	-1.4	1.4	1.0
	1995	4.4	0.8	-1.6	-0.3	1.5	0.6
5439	Other Household Furnishings, Wholesale						
	1993	5.9	0.6	-6.0	-0.7	1.9	1.7
	1994	5.6	0.6	-4.2	-0.3	1.2	2.4
	1995	7.1	2.1	-1.9	2.9	1.4	1.7
5511	Automobiles, Wholesale						
	1993	2.5	0.5	-1.8	-0.9	0.7	0.5
	1994	2.9	0.5	-1.7	-0.7	0.9	0.7
	1995	3.1	0.5	-1.2	1.3	0.4	0.9
5512	Trucks and Buses, Wholesale						
	1993	5.3	1.5	-1.4	0.4	1.8	1.0
	1994	6.3	2.1	-0.4	1.1	2.9	1.4
	1995	6.5	2.3	-0.4	1.3	2.5	1.2
5519	Other Motor Vehicles and Trailers, Wholesale						
	1993	6.4	1.8	-1.4	2.4	1.5	0.5
	1994	5.6	2.5	-1.0	1.5	2.7	2.0
	1995	7.2	2.8	0.2	3.1	2.7	1.2
5521	Tires and Tubes, Wholesale						
	1993	3.7	1.0	-1.4	0.3	1.2	1.8
	1994	5.0	1.9	-1.0	0.8	2.1	1.5
	1995	4.4	1.4	-1.3	-0.2	1.9	1.5
5529	Other Motor Vehicle Parts and Accessories, Wholesale						
	1993	4.6	1.1	-2.0	-0.6	1.8	1.5
	1994	5.4	1.8	-0.8	1.0	2.3	2.1
	1995	5.4	1.8	-0.3	1.3	2.1	2.0

Footnote (1) see page 227

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5611	Iron and Steel Primary Forms and Structural Shapes, Wholesale						
	1993	7.2	1.8	-1.8	3.3	1.5	1.7
	1994	7.7	2.7	-0.3	3.1	2.6	2.0
	1995	7.8	4.0	-0.4	1.9	4.3	2.1
5612	Other Iron and Steel Products, Wholesale						
	1993	5.2	1.3	-1.6	0.9	1.8	1.7
	1994	7.6	3.1	-0.3	3.0	3.3	1.9
	1995	8.8	4.0	0.3	3.8	4.0	2.5
5613	Non-Ferrous Metal and Metal Products, Wholesale						
	1993	4.9	0.4	-2.1	-0.3	1.3	2.8
	1994	8.6	2.1	-1.1	1.4	3.4	2.4
	1995	6.6	2.1	-2.2	0.8	2.6	2.9
5619	Combination Metal and Metal Products, Wholesale						
	1993	5.0	0.8	-3.5	0.4	1.2	0.2
	1994	6.4	2.6	0.4	2.6	2.7	0.6
	1995	9.2	4.1	1.0	9.1	3.9	1.2
5621	Hardware, Wholesale						
	1993	5.1	1.1	-2.8	0.0	1.6	1.7
	1994	5.4	2.1	-1.2	2.1	2.1	1.8
	1995	5.8	2.3	-0.2	1.6	2.8	1.9
5622	Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale						
	1993	5.5	1.3	-2.5	0.8	1.6	1.6
	1994	5.9	1.9	-1.2	1.7	2.1	2.1
	1995	6.4	2.5	-0.3	1.8	3.1	2.3
5631	Lumber, Plywood and Millwork, Wholesale						
	1993	4.4	1.2	-1.8	0.3	1.5	1.4
	1994	4.8	1.5	-1.4	-0.3	1.9	1.5
	1995	4.4	1.4	-1.5	0.6	1.5	1.5

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5632	Paint, Glass and Wallpaper, Wholesale						
	1993	3.9	0.8	-3.7	-0.8	1.3	1.2
	1994	5.6	1.5	-2.1	0.8	2.1	2.0
	1995	8.3	2.0	-1.4	0.5	2.1	2.5
5639	Other Building Materials, Wholesale						
	1993	4.4	1.0	-2.5	0.3	1.2	1.2
	1994	4.8	1.4	-1.9	0.4	1.7	1.8
	1995	4.6	1.1	-2.2	0.3	1.4	1.7
5711	Farm Machinery, Equipment and Supplies, Wholesale						
	1993	4.8	1.5	-1.1	1.5	1.4	1.5
	1994	5.4	2.0	-0.2	1.8	2.0	1.5
	1995	5.3	1.9	-0.5	1.0	2.0	1.6
5721	Construction and Forestry Machinery, Equipment and Supplies, Wholesale						
	1993	7.4	1.6	-2.0	1.6	1.6	1.6
	1994	8.4	2.8	-0.9	3.6	2.6	2.0
	1995	9.5	3.3	-0.6	4.1	3.0	1.7
5722	Mining Machinery, Equipment and Supplies, Wholesale						
	1993	10.8	2.9	-1.5	1.7	4.2	1.8
	1994	12.0	5.0	-0.5	5.4	4.9	1.8
	1995	11.3	4.7	0.2	5.2	4.7	2.4
5731	Industrial Machinery, Equipment and Supplies, Wholesale						
	1993	5.5	1.3	-2.0	0.8	1.5	1.7
	1994	6.8	2.4	-0.4	2.0	2.5	2.2
	1995	7.4	3.2	0.2	3.0	3.3	2.6
5741	Electrical Wiring Supplies and Electrical Construction Material, Wholesale						
	1993	5.8	1.4	-1.7	0.9	1.5	1.6
	1994	5.4	1.4	-1.7	0.6	1.8	2.0
	1995	7.5	3.2	0.2	3.1	3.2	2.2

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5742	Electrical Generating and Transmission Equipment and Supplies, Wholesale						
	1993	5.0	1.7	-1.6	0.5	2.0	1.7
	1994	5.5	2.3	-0.4	1.6	2.4	4.0
	1995	7.5	3.4	0.1	3.7	3.3	2.7
5743	Electronic Machinery, Equipment and Supplies, Wholesale						
	1993	5.7	1.1	-2.3	-0.2	1.7	1.2
	1994	6.2	1.3	-2.3	0.6	1.9	1.6
	1995	6.8	2.0	-1.2	1.0	2.9	1.8
5749	Other Electrical and Electronic Machinery, Equipment and Supplies, Wholesale						
	1993	5.8	1.1	-3.3	0.3	1.9	1.2
	1994	6.4	1.6	-1.7	1.1	2.1	2.0
	1995	6.6	1.9	-1.7	1.3	2.4	2.5
5791	Office and Store Machinery, Equipment and Supplies, Wholesale						
	1993	3.7	0.6	-3.0	-0.3	0.9	1.0
	1994	4.5	1.0	-2.3	0.5	1.4	1.3
	1995	5.5	1.8	-1.1	1.3	2.0	2.2
5792	Service Machinery, Equipment and Supplies, Wholesale						
	1993	4.9	1.0	-3.2	0.7	1.2	1.4
	1994	5.2	1.4	-1.8	1.0	1.7	1.3
	1995	5.5	1.6	-1.2	0.7	2.3	1.5
5793	Professional Machinery, Equipment and Supplies, Wholesale						
	1993	7.6	2.3	-1.8	2.7	1.9	1.4
	1994	7.8	2.4	-1.6	2.8	2.2	1.5
	1995	8.1	3.3	-0.8	3.1	3.3	1.9
5799	Other Machinery, Equipment and Supplies n.e.c., Wholesale						
	1993	5.9	1.2	-2.7	0.6	1.9	1.2
	1994	7.2	2.4	-1.0	1.8	2.6	2.2
	1995	7.2	2.6	-0.5	2.2	3.0	2.7

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5911	Automobile Wrecking						
	1993	6.7	2.3	-1.1	1.4	3.1	2.3
	1994	7.5	2.8	-1.0	1.0	3.8	2.9
	1995	7.7	3.1	-0.4	1.9	3.7	1.9
5919	Other Waste Materials, Wholesale						
	1993	7.1	1.3	-3.1	0.8	2.0	1.6
	1994	8.9	3.2	-1.4	1.9	3.8	2.7
	1995	11.0	4.4	0.2	3.4	5.0	2.2
5922	Stationery and Office Supplies, Wholesale						
	1993	4.8	0.7	-3.3	0.9	0.5	0.3
	1994	5.9	1.3	-2.1	1.1	1.3	0.4
	1995	5.4	1.8	-1.1	1.0	2.4	1.5
5929	Other Paper and Paper Products, Wholesale						
	1993	5.8	1.0	-3.1	1.0	1.0	1.4
	1994	6.3	1.9	-1.7	1.0	2.4	1.0
	1995	7.2	2.7	-0.3	2.1	3.0	1.8
5931	Agricultural Feeds, Wholesale						
	1993	3.6	1.0	-1.6	0.6	1.0	1.5
	1994	3.9	1.3	-2.2	1.1	1.3	1.1
	1995	4.4	1.3	-1.3	1.1	1.3	1.7
5932	Seeds and Seed Processing, Wholesale						
	1993	7.1	2.8	-0.2	3.4	2.3	1.6
	1994	7.7	2.8	-0.3	5.0	1.9	1.6
	1995	7.7	3.0	0.7	5.1	2.3	1.9
5939	Agricultural Chemical and Other Farm Supplies, Wholesale						
	1993	5.9	3.1	-0.5	3.6	2.5	2.1
	1994	6.3	3.1	0.2	1.4	3.2	2.3
	1995	6.7	3.2	0.4	1.6	3.4	2.1

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5941	Toys, Novelties and Fireworks, Wholesale						
	1993	4.8	0.5	-4.8	-1.4	1.0	1.6
	1994	6.0	0.6	-4.8	-1.0	1.7	1.3
	1995	5.7	0.8	-5.6	-0.5	1.7	1.9
5942	Amusement and Sporting Goods, Wholesale						
	1993	5.9	0.9	-3.8	0.6	1.0	0.8
	1994	6.1	1.3	-2.6	1.0	1.4	2.1
	1995	7.2	1.8	-1.8	1.3	2.1	1.9
5951	Photographic Equipment and Supplies, Wholesale						
	1993	6.1	1.0	-3.4	-0.1	1.1	1.1
	1994	4.4	1.3	-3.8	0.3	1.9	1.5
	1995	4.8	1.2	-3.3	-0.5	1.5	1.8
5952	Musical Instruments and Accessories, Wholesale						
	1993	8.9	1.7	-0.9	2.2	1.7	2.3
	1994	5.4	1.5	-2.3	1.2	1.8	2.9
	1995	4.7	1.2	-2.0	1.5	0.8	1.7
5961	Jewellery and Watches, Wholesale						
	1993	5.7	1.1	-3.6	0.5	1.8	1.3
	1994	6.1	1.8	-2.1	0.7	2.9	2.2
	1995	6.3	1.9	-1.5	1.0	2.7	1.0
5971	Industrial and Household Chemicals, Wholesale						
	1993	5.8	1.6	-2.7	0.5	2.1	1.6
	1994	6.5	1.9	-1.7	0.9	2.7	2.1
	1995	6.2	2.3	-1.5	0.4	3.6	2.2
5981	General Merchandise, Wholesale						
	1993	11.9	2.7	-1.8	3.0	2.3	2.2
	1994	13.1	2.8	-2.0	2.8	2.8	1.2
	1995	12.2	2.4	-1.5	2.2	2.8	1.0

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%			
5991	Books, Periodicals and Newspapers, Wholesale						
	1993	6.7	1.3	-1.4	2.6	1.0	1.5
	1994	6.5	1.8	-0.8	2.8	1.6	1.6
	1995	7.1	2.0	-0.3	2.3	1.7	2.3
5992	Second-Hand Goods, Wholesale (Except Machinery and Automotive)						
	1993	...	2.3	...	13.9	1.9	...
	1994	5.7	2.9	-0.6	2.4	2.9	...
	1995	7.9	2.8	0.2	1.3	4.0	...
5993	Forest Products, Wholesale						
	1993	8.6	2.5	-0.6	2.2	3.2	2.2
	1994	7.9	2.5	-3.5	2.5	2.5	1.9
	1995	10.3	4.8	-0.3	3.2	4.9	1.4
5999	Other Products n.e.c., Wholesale						
	1993	7.7	1.5	-2.6	1.4	1.7	2.0
	1994	8.3	1.7	-2.4	1.4	2.0	1.9
	1995	8.9	2.3	-1.4	2.1	2.5	2.2
<b>RETAIL</b>							
6011	Food (Groceries) Stores						
	1993	1.8	0.2	-1.8	-0.6	0.2	0.7
	1994	1.9	0.2	-1.6	-0.6	0.4	0.9
	1995	2.1	0.4	-1.3	-0.3	0.5	1.0
6012	Food (Specialty) Stores						
	1993	2.2	0.1	-2.4	-0.8	0.5	0.9
	1994	2.2	0.2	-2.2	-0.6	0.6	0.9
	1995	2.4	0.4	-1.7	-0.3	0.7	1.1

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6021	Liquor Stores						
	1993	2.5	0.3	-2.3	-0.3	0.9	...
	1994	3.2	1.5	-0.5	1.5	1.5	2.1
	1995	3.8	0.5	-0.9	0.5	0.5	2.2
6022	Wine Stores						
	1993	8.1	5.6	1.4	5.9	5.0	...
	1994	7.8	2.7	-1.6	-2.0	5.3	...
	1995	4.7	1.6	-4.3	-4.0	3.5	...
6023	Beer Stores						
	1993	6.4	0.3	-13.8	-2.6	3.2	...
	1994	3.1	-1.2	-8.0	-5.8	2.6	...
	1995	3.9	-0.3	-6.9	-2.5	1.9	...
6031	Pharmacies						
	1993	6.6	2.6	0.2	2.7	2.6	0.8
	1994	6.3	2.1	0.1	2.4	2.0	0.8
	1995	6.2	2.1	0.1	2.6	2.0	0.6
6032	Patent Medicine and Toiletries Stores						
	1993	5.1	1.2	-3.5	0.6	1.8	1.4
	1994	6.3	2.0	-1.8	1.9	2.2	1.3
	1995	6.0	1.6	-2.2	0.5	2.5	1.0
6111	Shoe Stores						
	1993	3.6	0.5	-4.3	-0.6	1.2	-0.5
	1994	4.2	1.0	-3.3	0.3	2.5	0.3
	1995	4.5	1.3	-2.1	0.7	2.4	2.5
6121	Men's Clothing Stores						
	1993	3.8	0.3	-4.5	-0.6	1.2	1.0
	1994	4.6	0.7	-3.2	0.2	1.7	1.0
	1995	5.2	1.2	-2.2	0.6	2.2	1.5

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6131	Women's Clothing Stores						
	1993	3.3	-0.3	-5.4	-0.8	0.9	1.0
	1994	3.8	-0.2	-5.4	-0.9	1.1	1.4
	1995	4.1	0.5	-4.1	-0.2	1.2	2.3
6141	Clothing Stores n.e.c.						
	1993	3.1	-0.9	-6.4	-2.0	1.5	...
	1994	3.1	-0.5	-6.6	-1.6	2.0	...
	1995	3.2	0.3	-5.2	-1.0	2.6	...
6151	Fabric and Yarn Stores						
	1993	4.5	0.8	-5.0	-0.5	1.9	1.1
	1994	4.2	0.7	-3.7	-0.2	1.8	2.6
	1995	5.2	0.7	-5.0	-0.5	2.6	1.9
6211	Household Furniture Stores (With Appliances and Furnishings)						
	1993	3.4	0.2	-4.4	-3.0	0.9	1.3
	1994	4.2	0.8	-2.5	-0.8	1.3	1.5
	1995	4.1	1.1	-2.1	-0.4	1.5	1.1
6212	Household Furniture Stores (Without Appliances and Furnishings)						
	1993	3.3	-0.2	-5.3	-1.5	0.5	1.3
	1994	3.5	0.3	-4.2	-1.4	0.8	1.7
	1995	3.9	0.8	-2.9	0.4	1.0	1.6
6213	Furniture Refinishing and Repair Shops						
	1993	3.0	-0.9	-6.4	-1.1	0.5	...
	1994	4.6	0.3	-4.5	-0.3	1.4	...
	1995	5.8	0.8	-3.9	0.6	1.2	...
6221	Appliance, Television, Radio and Stereo Stores						
	1993	4.0	0.4	-3.4	-0.7	1.2	0.9
	1994	4.2	0.9	-2.5	-0.3	1.2	1.9
	1995	4.1	0.8	-2.1	0.3	1.4	1.2

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6222	Television, Radio and Stereo Stores						
	1993	3.8	0.4	-3.7	-0.7	0.9	1.3
	1994	4.2	0.7	-2.4	0.0	1.1	1.4
	1995	3.9	0.8	-2.2	-0.2	1.2	1.3
6223	Appliance, Television, Radio and Stereo Repair Shops						
	1993	4.9	0.6	-4.0	0.5	0.8	...
	1994	5.6	1.1	-2.7	1.1	1.0	...
	1995	5.9	1.3	-1.9	1.3	1.5	...
6231	Floor Covering Stores						
	1993	2.9	-0.1	-3.8	-1.3	0.4	1.0
	1994	3.5	0.4	-3.2	-0.6	0.8	0.9
	1995	3.5	0.6	-2.1	0.4	0.7	1.1
6232	Drapery Stores						
	1993	2.6	-1.3	-6.9	-1.6	0.3	...
	1994	3.4	0.3	-4.7	-0.5	1.2	...
	1995	3.8	0.4	-3.3	0.3	0.8	...
6239	Other Household Furnishings Stores						
	1993	3.2	-0.4	-5.1	-2.2	1.2	1.6
	1994	3.9	0.2	-4.2	-0.8	1.1	1.6
	1995	4.3	0.6	-4.0	-0.4	1.3	1.5
6311	Automobile (New) Dealers						
	1993	2.1	0.3	-1.6	0.6	0.3	0.6
	1994	2.6	0.7	-0.9	1.2	0.6	0.9
	1995	2.9	0.6	-1.0	1.6	0.5	0.8
6312	Automobile (Used) Dealers						
	1993	3.1	0.5	-2.7	-0.5	0.8	1.1
	1994	3.2	0.6	-2.1	-0.4	1.0	0.9
	1995	3.2	0.6	-1.9	-0.2	0.9	0.7

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6321	Motor Home and Travel Trailer Dealers						
	1993	3.2	0.6	-2.5	-1.4	1.0	1.4
	1994	4.1	1.2	-0.9	1.0	1.3	1.2
	1995	3.9	1.0	-0.9	0.9	1.1	1.3
6322	Boats, Outboard Motors and Boating Accessories Dealers						
	1993	2.6	0.2	-4.0	-0.6	0.5	2.2
	1994	3.2	0.8	-2.2	0.2	1.2	1.1
	1995	3.6	0.8	-2.1	-0.2	1.0	1.0
6323	Motorcycle and Snowmobile Dealers						
	1993	3.4	1.0	-1.3	0.3	1.3	0.5
	1994	3.6	1.3	-0.9	0.8	1.4	2.0
	1995	3.6	1.3	-0.7	0.4	1.4	1.9
6329	Other Recreational Vehicle Dealers						
	1993	3.7	1.0	-0.9	0.6	1.1	...
	1994	4.8	1.3	-1.5	3.4	0.9	...
	1995	4.8	1.5	-0.4	3.2	1.0	...
6331	Gasoline Service Stations						
	1993	2.3	0.3	-1.4	0.2	0.3	0.7
	1994	2.8	0.6	-1.0	0.5	0.6	0.7
	1995	2.7	0.5	-1.2	0.5	0.5	0.6
6341	Home and Auto Supply Stores						
	1993	3.6	0.8	-1.5	1.8	0.7	1.4
	1994	5.6	1.5	-0.9	1.7	1.5	1.5
	1995	4.0	1.6	-1.0	1.7	1.6	1.5
6342	Tire, Battery, Parts and Accessories Stores						
	1993	4.4	1.2	-2.0	-0.3	1.8	1.0
	1994	5.1	1.9	-1.1	0.5	2.5	1.4
	1995	5.4	1.9	-0.7	1.0	2.5	1.8

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6351	Garages (General Repairs)						
	1993	4.2	0.5	-3.1	0.3	0.9	1.3
	1994	4.5	0.8	-2.4	0.6	1.4	1.8
	1995	4.6	1.0	-2.1	0.6	1.6	1.5
6352	Paint and Body Repair Shops						
	1993	4.3	0.2	-4.4	-0.9	1.3	1.6
	1994	4.6	0.8	-3.1	0.3	1.4	1.7
	1995	4.6	0.8	-3.4	0.3	1.5	1.2
6353	Muffler Replacement Shops						
	1993	5.4	1.1	-3.3	0.3	2.0	...
	1994	6.3	1.9	-1.9	0.7	2.7	...
	1995	6.3	1.5	-2.2	0.3	2.5	...
6354	Motor Vehicle Glass Replacement Shops						
	1993	5.5	1.1	-2.4	0.8	1.8	...
	1994	5.7	1.4	-2.7	0.7	3.2	...
	1995	4.8	1.2	-1.8	0.4	2.0	...
6355	Motor Vehicle Transmission Repair and Replacement Shops						
	1993	5.9	0.9	-3.1	0.5	2.6	...
	1994	6.4	1.6	-2.6	0.9	3.5	...
	1995	6.3	1.7	-1.8	1.2	2.9	...
6359	Other Motor Vehicle Repair Shops						
	1993	5.1	0.6	-3.3	0.3	2.1	...
	1994	5.9	1.5	-1.7	1.1	2.6	1.7
	1995	6.2	1.6	-1.7	1.0	3.3	2.0
6391	Car Washes						
	1993	6.8	0.6	-6.5	0.7	0.2	...
	1994	7.6	1.4	-4.3	1.0	1.5	...
	1995	7.9	1.4	-4.1	1.2	1.7	...



1993, 1994, 1995 reference years

**Table 2**  
**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6399	Other Motor Vehicle Services n.e.c.						
	1993	5.0	0.5	-4.5	-0.4	1.5	2.8
	1994	5.8	1.0	-3.1	0.8	1.6	1.8
	1995	5.6	1.2	-3.2	1.1	1.5	2.3
6411	Department Stores						
	1993	4.7	1.7	-1.6	1.1	2.2	...
	1994	4.2	0.6	-6.3	-1.1	1.2	...
	1995	5.4	2.9	0.4	2.9	2.8	...
6412	General Stores						
	1993	3.6	1.0	-1.1	-0.2	1.3	2.6
	1994	3.7	1.0	-1.0	-0.5	1.5	2.6
	1995	3.9	1.2	-0.7	0.4	1.6	2.7
6413	Other General Merchandise Stores						
	1993	3.8	0.5	-2.5	-0.7	1.2	1.2
	1994	3.5	0.6	-2.4	-0.6	1.2	1.9
	1995	3.3	0.4	-2.2	-0.6	1.5	1.3
6511	Book and Stationery Stores						
	1993	4.2	0.8	-3.4	0.5	1.1	0.1
	1994	3.5	0.6	-3.6	-0.5	1.2	1.3
	1995	4.1	1.0	-2.3	-0.5	2.2	1.8
6521	Florist Shops						
	1993	2.6	-1.2	-6.3	-1.6	0.8	...
	1994	3.0	-0.8	-5.2	-1.1	0.4	...
	1995	3.8	0.2	-3.7	-0.4	0.7	...
6522	Lawn and Garden Centres						
	1993	6.3	1.4	-1.9	0.8	1.8	...
	1994	5.1	1.3	-1.5	0.7	1.6	...
	1995	4.4	1.0	-3.4	-0.4	1.8	2.9

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6531	Hardware Stores						
	1993	4.2	1.1	-2.2	-0.2	1.8	1.5
	1994	4.6	1.4	-1.5	0.5	1.8	1.9
	1995	4.1	1.3	-1.3	0.6	1.7	1.5
6532	Paint, Glass and Wallpaper Stores						
	1993	3.4	0.0	-4.1	-0.9	0.7	...
	1994	3.8	0.5	-3.1	-0.2	0.7	2.1
	1995	3.4	0.6	-2.9	-0.3	1.2	2.9
6541	Sporting Goods Stores						
	1993	4.4	0.8	-3.3	-0.4	1.3	1.1
	1994	5.1	1.2	-2.2	0.6	2.0	2.7
	1995	4.6	1.3	-1.7	0.6	1.8	2.6
6542	Bicycle Shops						
	1993	4.1	0.2	-4.7	-0.4	1.5	...
	1994	3.9	0.6	-3.5	0.3	1.2	...
	1995	3.7	0.3	-3.6	-0.7	1.2	...
6551	Musical Instrument Stores						
	1993	4.0	0.8	-3.0	0.2	1.2	1.2
	1994	4.1	1.1	-2.6	0.7	1.4	1.3
	1995	4.8	1.1	-2.0	0.9	1.3	1.3
6552	Record and Tape Stores						
	1993	3.9	0.6	-4.4	-0.2	1.0	...
	1994	4.3	0.6	-4.3	0.3	1.1	...
	1995	4.2	0.2	-3.5	-0.7	0.7	...
6561	Jewellery Stores						
	1993	5.5	0.8	-4.5	0.5	1.9	0.1
	1994	5.6	1.1	-3.6	0.6	2.4	1.0
	1995	5.8	1.6	-2.5	1.1	2.5	1.0

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6562	Watch and Jewellery Repair Shops						
	1993	6.3	1.5	-4.0	1.5	1.3	...
	1994	5.6	1.2	-2.5	0.9	3.2	...
	1995	7.4	1.8	-2.1	1.7	2.2	...
6571	Camera and Photographic Supply Stores						
	1993	3.7	-1.0	-6.7	-1.9	0.6	0.6
	1994	4.2	0.7	-5.0	-0.7	1.9	1.3
	1995	4.6	0.5	-5.2	-0.5	1.8	1.9
6581	Toy and Hobby Stores						
	1993	4.2	0.4	-4.7	-0.3	1.0	...
	1994	3.3	-0.1	-4.8	-0.8	0.4	...
	1995	3.7	-0.1	-4.6	-1.0	1.2	...
6582	Gift, Novelty and Souvenir Stores						
	1993	3.9	-0.4	-6.1	-1.2	1.6	1.5
	1994	4.5	0.0	-5.5	-0.9	1.7	1.4
	1995	4.6	0.7	-3.8	-0.3	2.1	0.8
6591	Second-Hand Merchandise Stores n.e.c.						
	1993	6.2	0.4	-5.7	-0.8	2.8	...
	1994	6.7	1.3	-4.8	0.8	2.6	...
	1995	8.0	2.3	-2.0	2.0	3.5	...
6592	Opticians' Shops						
	1993	13.7	4.2	-0.9	3.7	5.6	...
	1994	12.7	3.9	-0.9	3.1	6.2	...
	1995	13.9	4.0	-1.0	3.3	6.9	...
6593	Art Galleries and Artists' Supply Stores						
	1993	4.1	-0.4	-7.5	-0.7	1.4	...
	1994	6.3	0.7	-5.2	-0.2	2.8	1.4
	1995	6.9	0.9	-4.1	-0.3	3.6	...

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6594	Luggage and Leather Goods Stores						
	1993	4.1	0.2	-4.2	-0.3	0.6	...
	1994	3.5	0.5	-3.6	0.4	0.6	...
	1995	4.0	0.9	-1.8	0.0	1.9	...
6595	Monument and Tombstone Dealers						
	1993	11.0	2.8	-3.1	1.7	4.7	...
	1994	7.1	2.0	-3.5	1.9	4.1	...
	1995	6.6	1.0	-2.7	0.8	1.4	...
6596	Pet Stores						
	1993	3.6	0.6	-3.3	-0.3	1.5	...
	1994	3.3	0.6	-3.1	-0.5	1.7	...
	1995	4.0	0.8	-2.4	0.3	1.3	1.4
6597	Coin and Stamp Dealers						
	1993	3.5	-0.1	-5.2	-0.9	0.8	...
	1994	3.8	0.1	-4.2	-0.6	0.6	0.9
	1995	3.8	0.8	-4.0	0.1	1.1	...
6598	Mobile Home Dealers						
	1993	6.6	2.4	-1.2	3.1	1.9	3.0
	1994	5.7	1.6	-1.8	0.4	1.7	2.2
	1995	5.0	1.6	-2.0	1.1	2.0	...
6599	Other Retail Stores n.e.c.						
	1993	4.4	0.6	-3.4	-0.3	1.1	1.6
	1994	5.0	0.8	-2.8	0.4	1.3	1.4
	1995	5.4	1.2	-2.0	0.7	1.7	1.6
6911	Vending Machine Operators						
	1993	5.6	0.6	-3.7	-1.1	1.6	2.4
	1994	6.6	1.2	-3.0	-0.4	2.1	2.1
	1995	6.3	1.3	-3.3	0.8	1.8	3.0

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6921	Direct Sellers						
	1993	6.3	1.1	-1.4	1.1	1.5	...
	1994	5.2	1.0	-1.7	1.1	0.9	5.4
	1995	6.7	1.2	-1.5	0.7	2.9	...
<b>REAL ESTATE</b>							
7511	Operators of Residential Buildings and Dwellings						
	1993	23.9	4.2	-6.0	4.2	4.2	2.6
	1994	24.3	5.0	-4.5	5.1	4.8	4.1
	1995	27.6	6.5	-2.8	6.3	6.7	3.6
7512	Operators of Non-Residential Buildings						
	1993	25.0	4.6	-6.1	4.9	3.8	0.8
	1994	24.7	5.4	-4.8	5.9	4.1	1.7
	1995	25.0	5.3	-3.4	5.5	4.9	1.5
7599	Other Real Estate Operators						
	1993	28.0	7.0	-3.5	7.0	6.5	...
	1994	30.2	7.7	-2.9	8.0	7.2	2.1
	1995	30.8	8.3	-1.7	8.9	5.9	...
7611	Insurance and Real Estate Agencies						
	1993	15.5	4.5	-1.7	4.8	3.9	1.1
	1994	16.8	5.7	-1.0	6.0	5.1	1.4
	1995	17.6	5.9	-0.9	6.2	5.4	0.7



1993, 1994, 1995 reference years

Table 2

## Pretax Profit Margin (%)

		Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <i>(1)</i>			Median	Median	
SIC-E	Industry Name	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
<i>SERVICES</i>							
7711	Employment Agencies						
	1993	10.9	2.3	-1.8	2.5	2.2	1.5
	1994	12.7	4.1	-0.8	3.8	4.3	2.0
	1995	15.3	5.1	-0.5	5.3	4.8	3.2
7712	Personnel Suppliers						
	1993	5.8	0.9	-2.0	0.9	0.9	0.9
	1994	6.4	1.8	-0.9	1.4	1.9	1.8
	1995	8.7	3.0	-0.2	3.4	2.5	2.0
7721	Computer Services						
	1993	19.7	5.5	-1.3	6.0	4.5	3.4
	1994	20.8	6.2	-1.2	7.1	4.0	2.9
	1995	24.1	7.2	-0.8	8.6	4.1	3.3
7722	Computer Equipment Maintenance and Repair						
	1993	9.8	2.0	-1.9	1.7	3.7	...
	1994	10.6	1.5	-1.5	0.6	3.0	...
	1995	8.8	2.7	-0.8	4.1	2.1	...
7731	Offices of Chartered and Certified Accountants						
	1993	20.6	8.6	0.5	8.7	8.4	...
	1994	23.8	9.2	0.8	9.4	8.0	...
	1995	22.8	10.0	1.5	10.1	9.5	...
7739	Other Accounting and Bookkeeping Services						
	1993	18.6	5.6	-0.9	5.8	3.8	...
	1994	18.3	5.7	-0.6	5.7	5.6	...
	1995	20.2	5.7	-0.4	5.6	6.3	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
7741	Advertising Agencies						
	1993	10.1	2.0	-1.8	1.6	2.4	2.4
	1994	9.9	2.7	-1.6	2.5	3.0	1.5
	1995	10.3	3.0	-1.3	2.8	3.2	2.1
7742	Media Representatives						
	1993	10.1	1.4	-3.0	1.3	1.7	0.6
	1994	10.3	4.2	-1.1	2.7	4.6	1.3
	1995	14.6	5.0	-0.2	6.3	4.0	1.4
7743	Outdoor Display and Billboard Advertising						
	1993	9.5	3.1	-4.3	2.8	3.9	...
	1994	10.2	3.6	-1.4	4.5	2.5	...
	1995	10.7	3.1	-2.9	3.1	2.6	...
7749	Other Advertising Services						
	1993	9.7	2.7	-2.1	1.9	4.3	2.4
	1994	11.3	2.8	-2.3	1.9	4.5	2.5
	1995	12.6	4.0	-1.0	3.5	5.1	2.3
7751	Offices of Architects						
	1993	14.1	2.9	-4.0	1.5	5.5	1.9
	1994	14.2	3.0	-4.1	2.2	5.0	...
	1995	14.6	3.7	-2.1	3.0	5.3	...
7752	Offices of Engineers						
	1993	16.4	4.6	-1.6	4.9	4.2	2.3
	1994	18.8	5.6	-1.1	6.1	4.9	1.9
	1995	19.5	6.7	-0.5	7.1	6.1	2.4
7759	Other Scientific and Technical Services						
	1993	16.9	5.0	-2.2	5.1	4.9	3.5
	1994	21.2	6.6	-1.4	7.1	5.8	3.1
	1995	20.0	7.0	-1.0	7.2	6.1	2.4

Footnote (1) see page 227

1993, 1994, 1995 reference years

**Table 2**  
**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
7761	Offices of Lawyers and Notaries						
	1993	30.2	14.0	1.0	13.5	14.6	...
	1994	30.8	13.2	0.9	13.3	13.1	...
	1995	31.0	13.3	1.8	13.3	13.6	...
7771	Management Consulting Services						
	1993	31.8	9.3	-1.0	10.1	6.6	3.1
	1994	33.0	10.1	-0.9	11.1	7.3	2.7
	1995	33.3	11.0	-0.5	11.6	8.3	2.7
7791	Security and Investigation Services						
	1993	8.3	1.7	-2.4	2.0	1.5	0.9
	1994	7.3	1.5	-2.3	1.0	2.3	0.8
	1995	7.8	1.5	-2.2	1.2	1.7	1.4
7792	Credit Bureau Services						
	1993	19.1	5.8	-0.8	2.4	9.4	...
	1994	19.6	8.3	-1.8	2.9	11.8	...
	1995	22.3	9.0	0.4	8.3	10.2	...
7793	Collection Agencies						
	1993	10.7	5.0	-1.8	3.4	7.4	...
	1994	10.6	1.9	-2.3	1.7	3.2	...
	1995	9.3	2.7	-1.8	3.0	2.1	...
7794	Customs Brokers						
	1993	13.1	5.9	0.7	7.0	5.5	3.2
	1994	14.9	6.3	0.2	5.7	6.3	1.2
	1995	16.9	7.0	1.4	11.1	6.7	0.6
7795	Telephone Answering Services						
	1993	6.1	1.3	-2.5	0.7	1.9	...
	1994	5.5	-0.6	-4.6	-1.4	2.1	...
	1995	5.8	0.5	-4.2	-0.1	3.5	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2  
*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
7796	Duplicating Services						
	1993	6.0	1.1	-5.4	0.6	3.5	...
	1994	6.9	1.1	-5.0	0.5	1.6	...
	1995	7.0	2.0	-3.0	1.4	3.4	...
7799	Other Business Services n.e.c.						
	1993	20.9	5.4	-1.4	5.9	4.5	2.3
	1994	23.3	6.1	-1.1	6.7	4.9	2.4
	1995	23.3	6.8	-0.8	7.5	5.5	3.0
8511	Elementary and Secondary Education						
	1993	9.2	2.7	-2.6	0.2	4.3	...
	1994	8.8	3.0	-1.0	1.6	4.3	...
	1995	8.3	3.4	-2.0	2.2	4.8	...
8521	Post-Secondary Non-University Education						
	1993	9.8	3.0	-2.4	1.9	4.5	1.4
	1994	9.0	2.7	-2.1	2.0	4.1	1.8
	1995	9.8	3.0	-2.2	2.5	3.1	...
8531	University Education						
	1993	...	5.0	...	12.7	...	...
	1994	20.7	6.4	-0.6	5.9	6.9	...
	1995	18.3	11.2	4.7	13.7	9.2	...
8551	Museums and Archives						
	1993	22.2	-0.1	-12.9	-7.0	...	...
	1994	6.8	-0.6	-13.6	-3.3	...	...
	1995	...	3.2	...	1.8	...	...
8599	Other Educational Services						
	1993	8.4	1.8	-3.8	1.6	2.6	...
	1994	8.9	2.1	-2.7	1.6	4.6	...
	1995	9.2	2.7	-2.0	2.6	3.3	...

1993, 1994, 1995 reference years

**Table 2**  
**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8611	General Hospitals						
	1993	6.5	2.4	-4.1	...	2.1	...
	1994	8.0	0.2	-2.5	...	1.8	...
	1995	7.4	4.8	-2.0	...	5.0	...
8613	Extended Care Hospitals						
	1993	3.6	1.0	-2.7	0.3	1.0	...
	1994	...	-1.9	...	...	-0.9	...
	1995	1.8	0.5	-0.9	...	0.2	...
8619	Other Specialty Hospitals						
	1993	...	5.0	...	...	5.0	...
	1994	...	11.8	...	...	...	...
	1995	...	17.5	...	...	...	...
8621	Homes for Personal and Nursing Care						
	1993	6.6	1.8	-3.0	1.6	2.2	1.5
	1994	7.4	2.8	-1.9	2.4	2.9	2.2
	1995	7.2	2.4	-1.4	2.4	2.4	2.7
8622	Homes for Physically Handicapped and/or Disabled						
	1993	9.0	3.5	0.7	3.8	3.3	...
	1994	8.3	1.6	-1.0	1.8	...	...
	1995	6.3	2.0	-1.2	2.9	1.7	...
8623	Homes for Mentally Retarded						
	1993	...	21.4	...	...	...	...
	1994	...	...	...	...	...	...
	1995	...	13.0	...	...	...	...
8624	Homes for Mentally Handicapped and/or Disabled						
	1993	18.1	7.4	0.7	9.1	...	...
	1994	18.5	6.4	0.8	8.3	...	...
	1995	10.6	5.3	-1.1	4.4	...	...

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8625	Homes for Emotionally Disturbed Children						
	1993	...	4.0	...	...	...	...
	1994	...	...	...	...	...	...
	1995	...	...	...	...	...	...
8627	Homes for Children in Need of Protection						
	1993	...	1.2	...	...	...	...
	1994	...	0.9	...	...	...	...
	1995	...	3.7	...	...	...	...
8629	Other Institutional Health and Social Services n.e.c.						
	1993	7.6	3.0	-1.4	3.1	3.0	...
	1994	10.9	4.8	-0.2	6.4	4.2	...
	1995	11.5	3.4	0.3	3.0	3.5	...
8631	Ambulance Services						
	1993	12.4	6.2	0.9	7.8	4.5	...
	1994	10.2	4.0	0.6	4.3	3.9	...
	1995	11.2	4.5	-0.2	5.9	3.7	...
8632	Drug Addiction and Alcoholism Treatment Clinics						
	1993	...	8.3	...	...	...	...
	1994	...	2.5	...	...	...	...
	1995	...	...	...	...	...	...
8633	Health Rehabilitation Clinics						
	1993	22.7	6.5	-11.7	6.5	...	...
	1994	35.1	10.3	2.4	14.0	9.2	...
	1995	32.5	16.0	4.3	10.4	16.9	...
8634	Home Care Services (Including Home Nursing)						
	1993	10.9	3.9	0.5	4.2	3.8	...
	1994	13.8	0.4	-4.4	-1.6	0.8	...
	1995	7.7	3.8	-6.1	0.4	5.0	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8635	Public Health Clinics / Community Health Centres						
	1993	20.7	8.8	-0.2	8.0	9.1	...
	1994	20.5	8.9	1.1	8.6	9.6	...
	1995	28.4	10.7	3.4	11.7	9.2	...
8639	Other Non-Institutional Health Services						
	1993	19.2	4.9	-3.2	-0.4	7.9	...
	1994	23.2	3.3	-1.3	1.5	12.4	...
	1995	26.4	6.5	0.1	5.7	8.2	...
8641	Child Day Care and Nursery School Services						
	1993	5.9	0.9	-3.1	0.7	2.1	...
	1994	7.1	2.0	-2.0	1.8	3.7	...
	1995	8.4	2.8	-1.9	2.8	2.7	...
8643	Family Planning Services						
	1993	12.2	3.6	-5.3	-1.1	...	...
	1994	11.3	1.3	-2.8	1.3	...	...
	1995	16.0	5.0	-2.1	4.4	...	...
8645	Home-Maker Services						
	1993	6.7	2.6	-4.4	1.2	4.8	...
	1994	6.2	-0.1	-3.3	-1.4	4.5	...
	1995	5.0	2.9	-0.1	1.9	3.4	...
8647	Social Rehabilitation Services						
	1993	17.9	7.9	2.0	9.5	5.5	...
	1994	19.8	9.1	0.5	10.5	8.5	...
	1995	19.5	8.2	2.3	8.0	8.9	...
8649	Other Non-Institutional Social Services						
	1993	8.5	1.3	-10.3	1.1	4.2	...
	1994	14.6	0.0	-6.8	2.7	-6.0	...
	1995	9.4	2.4	-1.4	1.1	6.1	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

**Table 2**  
**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8651	Offices of Physicians, General Practice						
	1993	40.4	25.1	9.9	26.0	18.3	...
	1994	39.6	24.9	9.6	25.7	17.1	...
	1995	38.3	23.6	9.6	24.3	18.3	...
8652	Offices of Physicians and Surgeons, Specialists						
	1993	41.7	26.5	10.5	28.7	17.6	...
	1994	40.7	25.2	8.8	27.4	16.8	...
	1995	39.6	24.9	9.3	27.1	19.8	...
8653	Offices of Dentists, General Practice						
	1993	26.2	16.1	6.6	16.0	16.3	...
	1994	25.3	15.1	5.9	14.5	15.9	...
	1995	25.2	14.7	5.6	14.0	15.5	...
8654	Offices of Dentists, Specialists						
	1993	26.1	18.1	9.9	14.5	20.4	...
	1994	26.1	17.6	10.7	14.6	20.7	...
	1995	26.3	16.0	9.3	13.1	18.6	...
8661	Offices of Chiropractors and Osteopaths						
	1993	24.4	12.4	2.1	12.2	28.8	...
	1994	21.2	9.6	-0.8	9.3	19.1	...
	1995	19.7	7.9	-0.6	7.7	14.9	...
8662	Offices of Nurses, Registered						
	1993	8.8	5.3	1.8	6.1	4.0	...
	1994	6.0	3.5	1.2	1.8	4.0	...
	1995	7.1	2.4	-0.5	2.0	2.6	...
8663	Offices of Nurses, Practical						
	1993	...	-0.8	...	-1.2	...	...
	1994	...	1.3	...	1.2	...	...
	1995	...	-0.2	...	...	...	...

Footnote (1) see page 227

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8664	Offices of Nutritionists / Dietitians						
	1993	12.2	1.6	-4.7	1.4	...	...
	1994	14.6	-0.6	-6.5	-0.9	...	...
	1995	14.1	5.7	-6.3	5.6	...	...
8665	Offices of Physiotherapists / Occupational Therapists						
	1993	18.2	7.7	-0.2	7.7	7.9	...
	1994	18.3	6.9	-1.3	6.8	8.7	...
	1995	18.1	7.8	0.7	7.2	9.7	...
8666	Offices of Optometrists						
	1993	19.6	9.0	1.6	9.0	9.0	...
	1994	20.1	9.8	1.7	9.0	9.9	...
	1995	21.2	9.3	1.9	9.1	10.0	...
8667	Offices of Podiatrists and Chiropractists						
	1993	26.8	11.3	2.3	8.7	...	...
	1994	27.0	12.1	3.1	12.1	...	...
	1995	28.8	13.6	1.7	13.8	...	...
8668	Offices of Denturists						
	1993	16.3	6.3	-1.0	6.2	...	...
	1994	20.5	8.9	-0.2	8.8	...	...
	1995	14.3	4.5	-1.2	4.7	...	...
8669	Offices of Other Health Practitioners						
	1993	28.3	12.3	0.5	11.0	18.4	...
	1994	31.1	11.5	-0.9	9.6	13.0	...
	1995	29.7	13.5	2.3	14.3	12.0	...
8671	Offices of Psychologists						
	1993	27.0	12.3	1.9	13.2	5.9	...
	1994	25.9	12.0	1.4	12.6	10.1	...
	1995	23.6	7.6	0.3	8.1	6.4	...

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8672	Offices of Social Workers						
	1993	...	3.7	...	7.2	...	...
	1994	...	8.3	...	10.4	...	...
	1995	...	11.9	...	11.9	...	...
8679	Offices of Other Social Service Practitioners						
	1993	16.5	2.6	-3.0	1.4	...	...
	1994	27.3	9.9	-2.0	15.2	...	...
	1995	30.7	10.0	0.5	12.4	...	...
8681	Medical Laboratories						
	1993	28.4	12.0	-0.3	12.2	10.8	4.7
	1994	27.9	13.0	-0.5	14.9	8.5	2.4
	1995	33.3	12.0	3.6	15.8	10.9	...
8682	Radiological Laboratories						
	1993	22.5	9.7	1.0	12.6	8.8	...
	1994	24.5	10.7	1.0	11.2	10.6	...
	1995	23.0	10.1	1.8	11.8	8.5	...
8683	Combined Medical and Radiological Laboratories						
	1993	23.2	11.0	2.5	17.7	8.9	...
	1994	25.8	9.8	2.2	5.9	10.8	...
	1995	27.0	12.6	1.3	16.9	8.1	...
8684	Public Health Laboratories						
	1993	...	10.7	...	...	...	...
	1994	...	10.2	...	...	...	...
	1995	34.4	9.8	5.1	9.6	...	...
8689	Other Health Laboratories						
	1993	26.0	8.1	0.4	6.4	13.8	...
	1994	26.9	10.2	1.1	8.8	13.5	...
	1995	27.0	8.8	0.5	8.7	9.6	...

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

## Pretax Profit Margin (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8691	Health Care and Public Safety Promotion Associations and Agencies						
	1993	...	3.8	...	4.3	...	...
	1994	...	5.8	...	7.1	...	...
	1995	15.4	7.3	0.2	8.7	...	...
8693	Health Care Research Agencies						
	1993	...	54.9	...	59.5	...	...
	1994	...	12.2	...	12.2	...	...
	1995	71.8	50.0	6.4	50.7	...	...
8694	Social Service Planning and Advocacy Agencies						
	1993	...	2.7	...	3.3	...	...
	1994	...	1.2	...	-1.4	...	...
	1995	...	...	...	...	...	...
8699	Other Health and Social Services Associations and Agencies						
	1993	32.3	8.4	-1.0	12.8	5.4	...
	1994	23.8	9.1	0.5	12.3	5.8	...
	1995	32.4	9.2	1.8	17.7	6.0	...
9111	Hotels and Motor Hotels						
	1993	4.9	0.2	-6.4	-0.7	0.8	-1.0
	1994	6.3	1.2	-3.8	0.6	1.8	-0.3
	1995	7.2	1.9	-2.8	1.0	2.7	1.6
9112	Motels						
	1993	7.8	0.6	-7.5	-0.2	1.2	1.9
	1994	9.9	2.2	-4.3	1.8	2.9	2.5
	1995	11.0	3.2	-2.3	3.2	3.3	3.1
9113	Tourist Courts and Cabins						
	1993	6.2	-0.4	-6.2	-1.8	2.9	...
	1994	7.1	1.7	-4.5	1.1	4.3	...
	1995	7.7	2.8	-2.0	2.1	3.3	...

Footnote (1) see page 227

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9114	Guest Houses and Tourist Homes						
	1993	5.6	0.3	-12.9	-0.5	0.3	...
	1994	6.7	1.7	-3.6	2.6	0.2	...
	1995	9.8	0.4	-7.7	-0.8	4.6	...
9121	Lodging Houses and Residential Clubs						
	1993	8.3	1.0	-7.4	1.1	0.9	...
	1994	8.7	1.9	-4.9	1.7	3.2	...
	1995	8.7	3.2	-4.3	3.0	4.3	...
9131	Camping Grounds and Travel Trailer Parks						
	1993	15.1	3.3	-4.1	3.1	5.9	...
	1994	14.2	4.5	-3.1	4.1	6.7	...
	1995	15.5	5.3	-1.2	4.7	6.2	...
9141	Outfitters (Hunting and Fishing Camps)						
	1993	7.3	0.5	-8.3	-0.8	2.3	...
	1994	8.2	1.4	-7.3	1.0	4.0	...
	1995	9.2	1.2	-7.2	0.5	4.1	...
9149	Other Recreation and Vacation Camps						
	1993	6.1	1.1	-6.5	0.5	2.2	...
	1994	10.3	1.9	-3.8	1.3	4.8	...
	1995	10.6	2.0	-3.1	-0.1	7.9	...
9211	Restaurants, Licensed						
	1993	2.7	-0.7	-5.7	-1.9	0.3	0.5
	1994	3.1	-0.5	-5.5	-2.1	0.7	1.6
	1995	3.8	0.3	-3.9	-0.9	1.1	1.6
9212	Restaurants, Unlicensed (Including Drive-Ins)						
	1993	3.0	-0.7	-6.1	-1.9	1.0	1.4
	1994	3.3	-0.5	-5.6	-1.5	1.1	2.6
	1995	3.6	-0.1	-4.4	-1.0	1.3	1.8

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

## Pretax Profit Margin (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9213	Take-Out Food Services						
	1993	3.6	-0.4	-4.9	-1.3	1.7	2.2
	1994	3.7	-0.3	-4.6	-1.1	1.8	2.3
	1995	3.5	-0.3	-4.1	-1.0	1.4	2.2
9214	Caterers						
	1993	4.6	0.5	-4.6	-0.7	1.4	0.7
	1994	4.9	0.7	-3.5	0.3	1.2	1.0
	1995	4.5	0.8	-3.0	0.5	1.3	3.8
9221	Taverns, Bars and Night Clubs						
	1993	4.4	-0.3	-6.0	-1.4	1.2	...
	1994	4.4	-0.2	-5.8	-1.6	1.8	...
	1995	5.1	0.7	-3.7	-0.3	1.6	...
9611	Motion Picture and Video Production						
	1993	18.6	4.8	-2.7	5.5	3.1	2.5
	1994	20.6	5.5	-1.6	6.5	3.1	2.9
	1995	20.2	4.6	-2.0	5.2	3.3	2.7
9612	Motion Picture and Video Distribution						
	1993	9.7	1.5	-3.7	1.2	2.0	2.0
	1994	13.3	3.1	-4.5	0.5	5.1	1.7
	1995	11.6	2.1	-3.0	0.7	4.4	1.8
9613	Motion Picture Laboratories and Video Production Facilities						
	1993	17.8	5.5	-1.5	9.0	2.7	...
	1994	16.4	5.5	-2.3	5.8	2.6	...
	1995	20.3	7.9	0.1	9.1	5.1	...
9614	Sound Recording Services						
	1993	14.8	3.6	-3.4	3.4	4.4	...
	1994	16.4	4.9	-2.1	4.5	6.2	...
	1995	18.2	5.9	-0.8	6.3	5.7	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9619	Other Motion Picture, Audio and Video Services						
	1993	11.7	2.2	-4.5	2.3	2.0	...
	1994	13.2	6.4	-1.5	6.1	7.1	...
	1995	16.1	5.6	-1.3	5.4	6.5	...
9621	Regular Motion Picture Theatres						
	1993	7.4	1.8	-3.1	1.2	3.3	...
	1994	9.8	2.0	-2.0	1.0	3.6	...
	1995	10.9	3.2	-1.4	1.8	5.3	...
9622	Outdoor Motion Picture Theatres						
	1993	9.7	2.3	-2.5	2.0	...	...
	1994	14.3	2.8	-1.0	2.8	...	...
	1995	6.2	0.9	-1.2	0.2	...	...
9631	Entertainment Production Companies and Artists						
	1993	26.2	5.6	-2.2	6.4	3.6	...
	1994	26.0	7.2	-1.4	8.5	3.4	...
	1995	27.6	8.1	-0.9	8.6	5.4	...
9639	Other Theatrical and Staged Entertainment Services						
	1993	15.1	4.1	-1.7	4.1	3.6	...
	1994	14.8	3.6	-2.2	3.9	2.4	...
	1995	16.4	4.4	-1.2	4.4	4.3	...
9641	Professional Sports Clubs						
	1993	3.7	-1.6	-15.1	-1.8	-0.6	...
	1994	2.6	-4.2	-25.0	-4.2	-3.5	...
	1995	10.9	2.8	-13.8	2.0	3.0	...
9642	Professional Athletes and Promoters on Own Account						
	1993	9.1	2.7	-5.9	2.7	3.3	...
	1994	10.8	3.0	-2.4	3.4	0.8	...
	1995	14.7	4.0	-1.0	7.5	1.7	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

## Pretax Profit Margin (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9643	Horse Race Tracks						
	1993	5.5	-4.8	-38.6	-6.7	-3.1	...
	1994	11.5	-2.1	-21.8	-3.5	1.7	...
	1995	12.6	1.8	-13.6	1.1	3.4	...
9644	Other Race Tracks						
	1993	5.8	-0.7	-7.7	1.1	-2.3	...
	1994	8.4	-0.5	-8.1	-1.9	1.2	...
	1995	10.0	2.1	-6.1	7.9	0.3	...
9651	Golf Courses						
	1993	9.4	1.5	-7.0	1.0	2.2	...
	1994	10.4	2.7	-5.7	2.4	3.3	...
	1995	11.0	2.4	-3.3	1.8	3.2	...
9652	Curling Clubs						
	1993	11.1	2.3	-3.4	2.2	...	...
	1994	9.8	-0.6	-6.6	-0.7	...	...
	1995	11.5	-1.0	-5.7	-0.9	...	...
9653	Skiing Facilities						
	1993	7.0	-0.4	-13.9	-0.5	-0.4	1.0
	1994	7.5	-1.4	-14.6	-1.0	-2.3	2.7
	1995	10.0	1.6	-10.8	4.7	0.1	-0.1
9654	Boat Rentals and Marinas						
	1993	4.8	-0.6	-10.8	-1.1	0.8	...
	1994	7.5	0.4	-6.8	-0.5	1.8	...
	1995	8.4	2.1	-3.8	2.0	2.1	...
9659	Other Sports and Recreation Clubs						
	1993	6.3	0.3	-8.1	-0.8	2.1	...
	1994	6.8	0.6	-7.6	-0.5	1.7	...
	1995	8.4	1.7	-5.6	0.9	3.6	...

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9661	Gambling Operations						
	1993	11.8	3.0	-1.7	0.5	4.3	...
	1994	12.3	2.5	-1.8	1.1	4.2	1.1
	1995	11.3	2.0	-1.3	1.1	2.9	3.9
9691	Bowling Alleys and Billiard Parlours						
	1993	7.7	1.1	-5.9	0.8	2.7	...
	1994	8.1	-0.2	-8.1	-0.9	2.7	...
	1995	7.0	0.2	-6.9	-0.6	1.7	...
9692	Amusement Park, Carnival and Circus Operations						
	1993	6.0	0.9	-12.5	-1.0	2.6	...
	1994	9.3	2.4	-5.3	2.6	2.2	...
	1995	6.6	0.4	-6.2	1.0	-0.1	...
9693	Dance Halls, Studios and Schools						
	1993	5.3	0.6	-2.7	0.5	...	...
	1994	4.4	-0.3	-4.1	0.6	-1.1	...
	1995	6.3	1.1	-2.1	1.3	...	...
9694	Coin-Operated Amusement Services						
	1993	11.2	3.8	-4.3	3.3	3.9	...
	1994	10.6	0.6	-7.7	-0.9	3.6	...
	1995	10.6	0.2	-10.7	-1.3	3.0	...
9695	Roller Skating Facilities						
	1993	5.5	-0.7	-13.3	-0.8	...	...
	1994	...	6.9	...	5.4	...	...
	1995	...	5.9	...	4.2	...	...
9696	Botanical and Zoological Gardens						
	1993	8.5	1.1	-5.1	3.1	1.1	...
	1994	10.9	0.3	-7.6	-0.3	...	...
	1995	5.1	1.5	-22.2	-0.6	1.7	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9699	Other Amusement and Recreational Services n.e.c.						
	1993	7.4	0.7	-7.6	0.6	1.7	...
	1994	7.8	0.9	-6.9	0.3	3.2	...
	1995	8.8	1.3	-7.0	0.9	2.9	...
9711	Barber shops						
	1993	3.3	-0.8	-3.1	-0.8	1.3	...
	1994	3.6	-0.5	-2.7	-0.6	0.2	...
	1995	4.0	1.2	-2.0	1.2	1.8	...
9712	Beauty Shops						
	1993	4.0	0.3	-3.5	-0.3	0.8	...
	1994	4.4	0.3	-3.1	-0.3	1.4	...
	1995	4.4	0.7	-2.7	0.6	2.3	...
9713	Combination Barber and Beauty Shops						
	1993	3.3	-0.3	-4.2	-0.5	0.6	...
	1994	3.4	-0.5	-3.9	-0.9	1.6	...
	1995	3.6	0.5	-3.3	0.3	1.4	...
9721	Power Laundries and / or Dry Cleaners						
	1993	4.1	-0.7	-6.2	-1.1	1.1	...
	1994	4.7	-0.5	-5.6	-0.9	1.2	...
	1995	5.0	0.6	-4.8	-0.3	1.9	...
9722	Distributors and or / Agents for Dry Cleaners						
	1993	-0.7	-5.9	-14.3	-9.6	...	...
	1994	1.2	-1.1	-5.3	-1.2	-1.0	...
	1995	1.9	-0.5	-6.9	-1.2	...	...
9723	Self-Serve Laundries and / or Dry Cleaners						
	1993	6.0	-0.7	-8.0	-1.1	0.5	...
	1994	7.3	1.3	-6.3	1.1	3.2	...
	1995	6.9	1.2	-6.0	0.8	4.3	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9724	Valet Services, Pressing and / or Repair						
	1993	4.8	-0.7	-7.3	-1.0	...	...
	1994	4.5	-0.8	-8.6	-3.8	...	...
	1995	7.2	-4.8	-11.1	-5.8	...	...
9725	Linen Supply						
	1993	7.0	2.1	-1.6	1.1	2.2	10.0
	1994	6.3	1.7	-5.8	1.5	3.1	3.2
	1995	6.0	0.8	-3.9	-0.7	1.6	5.0
9726	Carpet Cleaning						
	1993	5.8	1.0	-3.5	0.9	1.6	...
	1994	7.1	1.4	-2.6	1.2	3.0	...
	1995	5.1	0.8	-3.7	0.7	1.6	...
9729	Other Laundry and Dry Cleaning Services						
	1993	8.6	1.6	-4.8	1.1	2.0	...
	1994	11.5	1.7	-2.7	1.9	1.7	...
	1995	10.5	4.1	-1.7	3.0	6.2	...
9731	Funeral Homes						
	1993	17.9	9.6	1.7	8.1	11.5	9.8
	1994	18.3	9.9	2.1	8.0	12.3	13.9
	1995	17.5	10.1	2.7	8.6	11.6	9.4
9732	Cemeteries and Crematoria						
	1993	33.0	10.4	-1.0	3.3	13.0	...
	1994	31.5	14.7	-1.7	13.2	18.0	...
	1995	26.2	6.7	-4.3	5.4	6.7	...
9741	Private Households						
	1993	4.4	-0.3	-4.1	-0.5	3.8	...
	1994	7.3	1.0	-4.7	0.8	7.0	...
	1995	7.7	1.4	-1.7	1.4	...	...

1993, 1994, 1995 reference years

Table 2

**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9791	Shoe Repair						
	1993	5.6	1.2	-3.6	1.2	1.8	...
	1994	4.0	0.7	-5.0	0.3	3.2	...
	1995	4.9	0.9	-2.6	0.8	3.7	...
9792	Fur Cleaning, Repair and Storage						
	1993	...	-3.9	...	-6.3	...	...
	1994	3.3	0.4	-7.3	0.7	...	...
	1995	...	2.8	...	1.3	...	...
9799	Other Personal and Household Services n.e.c.						
	1993	6.9	0.8	-5.4	0.7	1.1	0.4
	1994	7.0	0.8	-5.3	0.6	1.3	1.6
	1995	7.4	1.6	-3.9	1.4	3.5	1.2
9821	Business Associations						
	1993	6.0	1.0	-2.6	2.7	0.3	...
	1994	7.5	1.8	-2.1	1.5	2.6	...
	1995	6.4	0.5	-5.6	1.0	-0.2	...
9831	Professional Health and Social Service Membership						
	1993	...	3.0	...	...	...	...
	1994	...	1.5	...	1.5	...	...
	1995	...	11.7	...	11.7	...	...
9839	Other Professional Membership Associations						
	1993	...	4.3	...	4.3	...	...
	1994	19.1	4.3	-1.8	6.1	...	...
	1995	30.3	9.9	-0.4	12.1	...	...
9841	Labour Organizations						
	1993	...	2.7	...	3.6	...	...
	1994	32.7	7.5	0.4	12.8	1.4	...
	1995	25.6	5.1	-1.4	9.2	...	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9861	Civic and Fraternal Organizations						
	1993	6.7	-0.5	-7.0	-1.0	0.8	...
	1994	7.2	0.4	-6.0	-0.6	0.5	...
	1995	6.9	-0.8	-6.8	-1.5	0.5	...
9911	Industrial Machinery and Equipment Rental and Leasing						
	1993	16.2	3.4	-4.8	4.5	3.2	1.1
	1994	20.7	6.3	-1.7	7.7	4.9	2.5
	1995	21.0	6.1	-1.7	8.5	4.7	3.3
9912	Audio-Visual Equipment Rental and Leasing						
	1993	8.0	1.1	-6.0	0.4	4.3	2.4
	1994	8.6	1.2	-5.6	0.2	3.9	2.6
	1995	8.5	1.7	-4.8	1.1	3.1	2.0
9913	Office Furniture and Machinery Rental and Leasing						
	1993	27.5	9.3	-3.2	12.1	3.4	...
	1994	20.2	3.4	-0.3	5.4	2.3	...
	1995	20.3	8.4	0.5	10.9	5.6	...
9919	Other Machinery and Equipment Rental and Leasing						
	1993	13.3	3.3	-4.0	3.0	3.5	0.8
	1994	14.4	3.9	-2.2	3.6	4.4	2.4
	1995	14.4	4.1	-1.8	3.1	5.3	4.4
9921	Automobile and Truck Rental and Leasing Services						
	1993	12.7	2.9	-3.5	2.4	3.8	2.9
	1994	13.2	3.2	-3.4	3.4	3.1	1.7
	1995	12.3	3.1	-4.2	3.4	2.8	1.6
9931	Photographers						
	1993	7.3	1.1	-3.9	0.7	2.8	...
	1994	8.0	1.3	-3.8	1.1	2.5	...
	1995	7.7	1.2	-3.4	1.0	1.7	...

Footnote (1) see page 227



1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9941	Electric Motor Repair						
	1993	7.2	3.2	-1.6	2.5	3.4	...
	1994	7.9	3.3	0.4	3.0	3.4	...
	1995	8.2	4.1	0.6	3.4	4.8	...
9942	Welding						
	1993	10.9	2.8	-2.5	2.7	3.2	3.3
	1994	13.3	5.0	-0.7	5.3	4.5	2.4
	1995	13.4	4.9	-0.9	4.8	5.3	2.1
9949	Other Repair Services n.e.c.						
	1993	6.2	1.7	-2.7	1.4	2.1	...
	1994	7.5	2.6	-1.3	2.3	3.0	1.4
	1995	7.5	2.0	-1.5	1.4	4.1	0.7
9951	Disinfecting and Exterminating Services						
	1993	8.3	2.3	-2.5	2.0	4.0	...
	1994	8.2	2.6	-2.5	2.4	3.1	...
	1995	8.5	1.7	-2.6	1.9	0.6	...
9952	Window Cleaning Services						
	1993	7.3	2.2	-2.4	2.0	2.2	...
	1994	7.4	2.0	-1.9	1.8	2.6	...
	1995	7.7	1.2	-3.0	0.8	2.8	...
9953	Janitorial Services						
	1993	7.0	1.3	-2.1	1.2	2.2	1.8
	1994	7.0	1.8	-1.6	1.6	2.5	2.7
	1995	7.4	2.0	-1.7	1.5	3.2	1.9
9959	Other Services to Buildings and Dwellings						
	1993	8.0	1.9	-3.3	1.7	2.7	...
	1994	8.5	1.8	-2.7	1.5	3.3	...
	1995	7.4	1.5	-3.1	1.2	1.9	...

Footnote (1) see page 227

1993, 1994, 1995 reference years

Table 2

*Pretax Profit Margin (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%			
9961	Ticket and Travel Agencies						
	1993	3.5	0.4	-2.2	0.9	0.3	0.4
	1994	4.4	0.6	-1.4	1.5	0.4	0.5
	1995	4.3	0.7	-1.2	1.4	0.4	0.6
9962	Tour Wholesalers and Operators						
	1993	3.7	0.4	-3.0	-0.5	0.5	0.8
	1994	4.3	0.5	-3.1	0.2	0.6	0.3
	1995	5.3	1.6	-1.6	2.1	1.3	0.4
9991	Parking Lots and Parking Garages						
	1993	9.7	2.4	-1.4	2.8	1.8	...
	1994	10.4	2.1	-4.0	2.1	1.9	...
	1995	13.7	2.7	-2.0	2.1	3.3	...
9999	Other Services n.e.c.						
	1993	14.1	3.0	-2.2	3.4	2.6	0.9
	1994	11.6	2.8	-1.7	2.6	3.1	1.5
	1995	11.8	3.0	-1.5	2.9	3.4	1.7
	Total non-financial						
	1993	8.5	1.5	-3.2	1.4	1.7	1.3
	1994	9.4	2.0	-2.4	1.9	2.2	1.6
	1995	9.7	2.3	-1.8	2.3	2.4	1.7
	Total mining						
	1993	22.0	6.1	-4.8	6.7	5.4	6.2
	1994	23.3	7.6	-3.4	8.5	6.5	4.7
	1995	20.3	6.8	-2.3	7.4	6.2	3.2
	Total manufacturing						
	1993	7.0	1.7	-3.0	0.8	2.4	2.3
	1994	7.8	2.5	-1.8	1.4	3.2	2.7
	1995	8.4	3.0	-1.1	1.8	3.6	2.8

Footnote (1) see page 227

1993, 1994, 1995 reference years

**Table 2**  
**Pretax Profit Margin (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
		Better	Average	Worse	Firms	Firms	
		<u>Q3</u>	<u>Q2</u>	<u>Q1</u>	under	\$500,000 to	
		75%	50%	25%	\$500,000	\$5 million	
	Total construction and real estate						
	1993	9.4	1.4	-5.1	1.2	1.8	1.2
	1994	10.2	2.0	-3.6	1.8	2.4	1.7
	1995	10.1	2.1	-3.1	1.8	2.5	1.8
	Total transportation, storage, communications and utilities						
	1993	9.6	2.7	-2.2	2.6	2.8	2.2
	1994	10.0	3.1	-1.8	3.0	3.2	2.0
	1995	9.8	3.1	-1.9	2.9	3.4	2.1
	Total wholesale trade						
	1993	5.7	1.2	-2.2	0.8	1.4	1.4
	1994	6.3	1.7	-1.6	1.2	2.0	1.6
	1995	6.6	2.0	-1.0	1.6	2.2	1.7
	Total retail trade						
	1993	3.7	0.5	-3.0	-0.5	0.9	0.8
	1994	4.0	0.7	-2.4	0.2	1.1	1.0
	1995	4.2	0.9	-1.9	0.4	1.2	1.0
	Total services						
	1993	12.8	2.4	-2.9	2.4	2.5	1.8
	1994	14.1	3.1	-2.2	3.1	3.1	1.9
	1995	15.0	3.6	-1.6	3.8	3.4	2.0

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.



**TABLE 3**  
**LIABILITIES TO ASSETS (%)**





1993, 1994, 1995 reference years

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
AGRICULTURE							
0111	Dairy Farms						
	1993	38.7	59.1	77.8	59.6	56.9	...
	1994	41.7	61.7	78.0	62.3	59.1	...
	1995	42.0	63.0	79.7	63.4	61.9	...
0112	Cattle Farms						
	1993	32.2	55.5	82.6	54.6	56.3	65.4
	1994	33.8	57.8	82.0	57.7	58.2	70.5
	1995	32.5	56.6	81.2	55.0	58.0	68.7
0113	Hog Farms						
	1993	36.9	61.1	82.9	60.1	61.8	69.3
	1994	38.9	63.3	83.7	63.9	62.7	62.4
	1995	39.6	61.8	83.8	60.0	63.4	73.3
0114	Poultry and Egg Farms						
	1993	32.3	59.1	85.8	61.9	56.2	51.2
	1994	34.1	61.3	86.6	66.5	56.2	57.1
	1995	33.5	61.9	86.1	69.2	53.8	69.6
0115	Sheep and Goat Farms						
	1993	...	79.9	...	75.6	...	...
	1994	...	60.6	...	60.6	...	...
	1995	...	64.9	...	58.2	...	...
0119	Livestock Combination Farms						
	1993	36.6	59.4	83.7	59.8	56.8	...
	1994	38.8	59.6	79.7	60.4	59.3	77.6
	1995	38.6	60.4	79.3	60.3	60.6	65.8

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
0121	Honey and Other Apiary Product Farms					
	1993	32.6	64.2	92.0	61.5	66.8
	1994	36.3	62.5	90.7	55.6	70.3
	1995	31.9	57.9	88.6	50.1	71.6
0122	Horse and Other Equine Farms					
	1993	42.4	64.8	100.3	65.6	55.3
	1994	41.7	70.5	103.4	71.3	67.2
	1995	38.2	70.7	106.6	77.0	52.7
0123	Furs and Skins, Ranch					
	1993	30.0	70.5	104.3	75.1	30.0
	1994	21.2	65.6	89.4	64.5	68.1
	1995	30.8	68.6	102.0	71.1	68.6
0129	Other Animal Specialty Farms n.e.c.					
	1993	40.9	81.0	109.7	84.9	74.7
	1994	43.6	82.1	110.5	88.6	66.8
	1995	47.8	75.6	102.3	74.4	78.3
0131	Wheat Farms					
	1993	22.9	47.2	75.8	46.3	59.9
	1994	22.5	47.2	74.3	46.0	53.9
	1995	21.5	46.3	70.2	44.8	51.7
0132	Small-Grain Farms (Except Wheat)					
	1993	24.2	49.9	78.9	48.9	54.6
	1994	27.7	51.1	75.8	50.3	56.3
	1995	24.9	48.6	74.3	47.4	54.7
0133	Oilseed Farms (Except Corn)					
	1993	35.7	61.4	76.1	62.2	58.1
	1994	38.4	57.4	76.4	61.4	55.0
	1995	41.5	61.0	83.7	63.5	54.6

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%			
0134	Grain Corn Farms						
	1993	41.6	67.8	84.0	69.9	66.4	...
	1994	43.8	69.6	88.0	67.7	70.0	...
	1995	40.3	63.7	84.0	62.5	65.2	...
0135	Forage, Seed and Hay Farms						
	1993	36.7	71.8	91.4	73.5	61.5	...
	1994	43.7	74.7	94.4	75.1	74.7	...
	1995	39.7	64.1	92.1	69.2	59.9	...
0136	Dry Field Pea and Bean Farms						
	1993	28.7	51.5	79.2	54.1	44.4	...
	1994	35.1	55.5	90.1	59.4	...	...
	1995	22.4	45.3	62.1	54.3	39.8	...
0137	Tobacco Farms						
	1993	18.5	48.4	71.7	48.3	49.0	...
	1994	21.6	49.7	76.7	50.6	47.2	...
	1995	20.1	48.8	74.4	48.7	51.1	...
0138	Potato Farms						
	1993	39.2	62.0	84.6	65.4	57.1	...
	1994	38.6	61.8	82.3	64.9	59.1	...
	1995	38.8	60.0	82.5	65.9	58.3	...
0139	Other Field Crop Farms						
	1993	35.3	59.8	84.2	59.6	61.2	...
	1994	36.5	58.8	82.1	59.9	55.5	...
	1995	38.7	63.7	86.2	65.7	52.0	...
0141	Field Crop Combination Farms						
	1993	32.4	54.8	77.5	55.9	52.0	...
	1994	34.7	58.8	80.2	59.5	54.4	...
	1995	35.1	57.6	79.7	59.5	54.8	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0151	Fruit Farms						
	1993	42.7	74.8	100.8	79.7	65.1	...
	1994	48.6	78.2	100.1	81.3	69.0	...
	1995	46.5	74.2	98.3	80.2	57.9	...
0152	Other Vegetable Farms						
	1993	30.2	58.9	87.5	63.7	55.1	...
	1994	34.1	59.6	84.1	64.7	55.8	...
	1995	34.4	56.6	81.2	60.9	53.0	...
0159	Fruit and Vegetable Combination Farms						
	1993	34.4	64.4	91.6	65.5	63.6	...
	1994	36.4	72.1	93.4	74.6	68.2	...
	1995	38.9	64.0	90.6	56.9	69.7	...
0161	Mushrooms						
	1993	64.5	92.6	108.1	83.9	92.7	...
	1994	57.9	89.6	101.9	97.5	76.7	...
	1995	66.0	89.4	100.2	93.4	84.0	...
0162	Greenhouse Products						
	1993	43.3	73.1	94.6	77.4	70.3	66.3
	1994	43.8	71.6	94.3	75.5	68.3	68.5
	1995	42.1	73.5	97.1	76.3	69.2	71.8
0163	Nursery Products						
	1993	35.4	67.2	93.9	75.3	57.4	78.8
	1994	38.7	69.1	93.6	75.3	61.3	77.3
	1995	38.4	68.4	93.7	75.1	60.4	77.4
0169	Other Horticultural Specialties						
	1993	38.5	65.9	89.5	69.7	57.1	...
	1994	34.8	66.7	92.8	69.5	56.9	...
	1995	28.0	58.8	90.0	60.2	56.0	...

Footnote (1) see page 331



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0171	Livestock, Field Crop and Horticultural Combination Farms						
	1993	34.3	59.9	81.3	59.1	61.4	...
	1994	36.9	61.2	83.6	61.6	59.4	77.0
	1995	37.7	61.2	82.6	61.0	62.0	73.3
0211	Veterinary Services						
	1993	29.3	61.5	89.7	65.1	50.3	...
	1994	30.0	60.0	87.8	65.4	50.5	...
	1995	30.7	59.7	86.2	65.7	53.7	...
0212	Farm Animal Breeding Services (Except Poultry)						
	1993	21.8	65.8	91.0	53.4	69.0	...
	1994	19.9	74.7	93.2	79.4	67.7	...
	1995	42.2	74.0	100.6	84.5	60.9	...
0213	Poultry Services						
	1993	40.2	73.6	94.5	77.8	65.8	67.8
	1994	38.3	68.6	90.9	78.2	64.0	62.3
	1995	45.4	64.1	91.0	59.3	69.8	...
0219	Other Services Incidental to Livestock and Animal Specialties						
	1993	59.0	92.4	112.5	93.0	81.3	...
	1994	50.7	91.0	109.3	92.3	67.8	...
	1995	42.8	88.3	107.4	88.3	91.9	...
0221	Soil Preparation, Planting and Cultivating Services						
	1993	36.6	60.7	79.6	60.0	67.0	...
	1994	32.3	60.9	89.9	54.2	68.4	...
	1995	30.9	53.1	83.4	43.4	67.5	...
0222	Crop Dusting and Spraying Services						
	1993	43.1	76.4	96.5	79.0	73.0	...
	1994	41.6	73.0	96.6	74.6	69.3	...
	1995	50.4	73.7	100.0	76.2	70.6	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0223	Harvesting, Baling and Threshing Services						
	1993	37.4	65.6	104.4	64.0	86.9	...
	1994	47.5	69.6	95.3	64.1	83.7	...
	1995	43.5	70.6	78.9	71.3	69.9	...
0229	Other Services Incidental to Agricultural Crops						
	1993	25.2	62.3	94.0	63.7	61.1	69.5
	1994	26.7	66.0	94.7	67.2	64.5	70.6
	1995	28.4	59.0	91.0	60.6	58.1	79.3
0231	Agricultural Management and Consulting Services						
	1993	37.4	72.3	92.2	70.0	72.5	...
	1994	31.7	73.2	95.0	74.1	64.2	...
	1995	30.4	69.1	98.7	69.8	67.7	...
0239	Other Services Incidental to Agriculture n.e.c.						
	1993	40.3	70.9	103.3	74.2	66.1	...
	1994	40.4	75.1	104.5	79.3	58.2	...
	1995	38.1	67.9	94.7	73.1	48.9	...
<b>FISHING</b>							
0311	Salt Water Fishing Industry						
	1993	20.3	47.8	84.9	48.4	46.4	...
	1994	21.8	47.5	84.4	49.5	44.0	...
	1995	19.5	44.2	75.2	45.2	42.1	...
0312	Inland Fishing Industry						
	1993	19.0	51.0	78.8	51.0	54.2	...
	1994	10.1	32.4	79.8	33.3	27.5	...
	1995	7.8	36.8	89.1	31.6	45.0	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0321	Services Incidental to Fishing						
	1993	37.2	75.0	102.2	78.9	62.4	...
	1994	37.2	76.0	105.1	78.6	68.7	...
	1995	40.3	77.4	98.1	79.7	72.4	...
<b>FORESTRY AND LOGGING</b>							
0411	Logging Industry (Except Contract Logging)						
	1993	37.8	64.9	89.2	66.9	61.7	71.2
	1994	37.6	65.0	88.9	68.0	62.9	70.3
	1995	38.5	63.1	87.9	63.5	62.8	70.7
0412	Contract Logging Industry						
	1993	54.4	77.1	98.2	79.1	74.3	86.7
	1994	54.0	79.3	99.1	81.6	75.6	83.3
	1995	55.8	77.1	98.6	78.3	75.7	84.1
0511	Forestry Services Industry						
	1993	36.7	67.6	92.4	69.9	63.5	75.0
	1994	39.4	70.6	96.3	75.0	58.2	75.7
	1995	39.5	67.9	93.6	76.0	56.9	72.0
<b>MINING</b>							
0611	Gold Mines						
	1993	12.3	57.5	91.3	57.6	44.4	...
	1994	6.6	38.7	84.6	30.9	52.9	...
	1995	16.5	62.5	86.8	72.8	47.2	...

Footnote (1) see page 331

Table 3  
Liabilities to Assets (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0622	Peat Industry						
	1993	26.7	50.5	80.9	49.0	66.4	67.0
	1994	30.0	54.0	76.4	54.0	52.4	61.5
	1995	43.5	54.9	91.2	52.6	58.2	66.5
0629	Other Non-Metal Mines (Except Coal)						
	1993	...	47.2	...	...	47.2	...
	1994	...	42.6	...	...	52.6	...
	1995	...	...	...	...	...	...
0631	Bituminous Coal Mines						
	1993	...	41.6	...	...	...	19.9
	1994	...	44.4	...	...	...	17.0
	1995	...	42.9	...	...	...	...
0711	Conventional Crude Oil and Natural Gas Industry						
	1993	11.2	33.5	67.5	32.2	40.2	42.4
	1994	13.0	33.2	68.2	32.3	35.8	47.5
	1995	12.0	34.3	67.8	32.2	39.2	56.5
0811	Granite Quarries						
	1993	40.9	64.3	85.4	71.1	58.9	...
	1994	27.2	57.0	87.6	62.8	57.0	...
	1995	27.6	58.2	86.2	72.7	53.2	...
0812	Limestone Quarries						
	1993	22.4	63.5	92.1	31.6	66.2	...
	1994	21.0	73.3	101.4	24.6	92.9	...
	1995	...	80.2	...	34.2	...	...
0821	Sand and Gravel Pits						
	1993	32.2	61.5	88.2	66.7	58.2	68.4
	1994	34.9	63.8	92.1	68.7	61.6	65.5
	1995	31.0	60.1	87.0	65.5	58.5	68.7

Footnote (1) see page 331

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
0911	Contract Drilling, Oil and Gas Industry						
	1993	28.6	56.8	84.9	53.5	61.4	63.5
	1994	28.8	57.6	82.9	55.7	61.6	71.4
	1995	29.7	58.5	85.5	51.1	65.3	74.2
0919	Other Service Industries Incidental to Crude Petroleum and Natural Gas						
	1993	35.7	62.0	88.8	62.0	63.2	60.1
	1994	34.9	61.5	87.5	61.3	62.2	72.7
	1995	31.8	57.1	84.7	55.1	60.7	77.6
0921	Contract Drilling Industry (Except Oil and Gas)						
	1993	29.5	67.6	90.5	71.6	55.9	...
	1994	32.0	61.9	86.3	59.9	63.8	72.3
	1995	32.4	66.7	91.2	66.7	68.6	60.5
0929	Other Service Industries Incidental to Mining						
	1993	13.3	44.6	78.2	41.0	51.6	61.8
	1994	10.5	37.2	72.5	30.1	45.3	71.8
	1995	14.0	41.5	73.8	30.8	48.3	66.6

**MANUFACTURING**

1011	Meat and Meat Products Industry (Except Poultry)						
	1993	37.6	71.5	100.4	77.4	68.4	66.2
	1994	37.7	71.8	104.2	83.1	66.9	65.1
	1995	34.7	69.3	97.9	70.2	67.8	61.9
1012	Poultry Products Industry						
	1993	28.3	52.0	84.3	47.3	60.5	96.9
	1994	26.7	63.9	94.5	64.3	63.9	87.6
	1995	32.9	63.1	99.4	71.9	63.1	...



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1021	Fish Products Industry						
	1993	44.6	71.5	95.5	82.4	69.1	68.8
	1994	35.8	71.2	95.3	80.9	64.0	63.2
	1995	36.2	67.7	92.8	74.0	64.6	63.9
1031	Canned and Preserved Fruit and Vegetable Industry						
	1993	35.0	69.4	96.0	87.7	60.7	74.8
	1994	32.7	69.4	93.0	82.4	62.3	71.1
	1995	31.2	67.3	90.3	84.0	59.7	70.1
1032	Frozen Fruit and Vegetable Industry						
	1993	...	74.5	...	...	72.2	...
	1994	...	71.3	...	...	63.1	...
	1995	...	80.9	...	...	76.2	...
1041	Fluid Milk Industry						
	1993	14.6	57.2	114.5	12.8	73.6	55.3
	1994	19.6	55.4	79.7	44.3	58.5	64.3
	1995	21.4	53.7	75.1	53.7	50.8	62.4
1049	Other Dairy Products Industries						
	1993	35.2	67.2	92.0	77.7	63.3	63.4
	1994	38.9	66.3	93.3	83.8	61.5	66.2
	1995	38.2	69.2	96.3	81.9	65.3	65.2
1051	Cereal Grain Flour Industry						
	1993	31.4	54.6	85.7	55.7	54.1	58.8
	1994	31.7	56.5	79.7	58.6	53.0	59.4
	1995	33.8	53.0	87.3	51.1	55.2	60.1
1053	Feed Industry						
	1993	29.7	63.0	84.2	64.0	62.9	63.1
	1994	36.2	63.4	81.9	72.9	62.4	61.9
	1995	36.4	59.3	78.7	52.4	61.5	64.7

Footnote (1) see page 331

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1071	Biscuit Industry						
	1993	20.7	60.8	123.2	69.4	58.2	...
	1994	...	80.6	...	89.1	...	...
	1995	...	95.5	...	...	...	...
1072	Bread and Other Bakery Products Industry						
	1993	36.1	68.3	96.3	71.4	65.5	60.5
	1994	36.3	68.4	97.6	76.2	63.0	64.5
	1995	39.1	70.2	97.5	75.0	65.7	65.2
1083	Sugar and Chocolate Confectionery Industry						
	1993	50.3	78.9	95.1	82.5	76.4	43.7
	1994	43.3	78.1	96.1	87.3	73.8	52.0
	1995	41.1	74.2	92.9	77.1	72.5	51.5
1091	Tea and Coffee Industry						
	1993	...	69.9	...	...	63.3	...
	1994	...	90.3	...	...	61.0	67.1
	1995	...	93.5	...	...	84.6	...
1092	Dry Pasta Products Industry						
	1993	58.1	79.8	95.5	89.8	74.7	...
	1994	54.3	81.5	101.7	88.9	77.3	...
	1995	62.7	79.8	105.0	93.3	77.3	...
1099	Other Food Products Industries n.e.c.						
	1993	42.7	73.7	98.3	84.6	66.4	68.9
	1994	41.4	74.1	96.9	89.7	69.5	69.3
	1995	39.1	75.2	98.1	87.7	69.9	69.4
1111	Soft Drink Industry						
	1993	27.7	64.3	93.7	66.7	54.0	65.0
	1994	34.5	56.9	95.5	67.0	51.6	58.8
	1995	20.9	45.1	88.0	52.2	42.5	51.3

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1131	Brewery Products Industry						
	1993	78.3	101.0	127.3	105.9	73.3	37.4
	1994	83.5	107.0	140.3	108.9	96.5	55.1
	1995	76.6	101.2	138.0	103.4	83.5	...
1141	Wine Industry						
	1993	41.2	75.7	94.6	74.5	75.7	26.5
	1994	54.1	75.8	96.6	78.0	73.8	47.6
	1995	54.6	78.2	96.7	84.2	71.6	26.0
1511	Tire and Tube Industry						
	1993	...	77.9	...	...	...	...
	1994	...	...	...	...	...	...
	1995	...	91.5	...	...	...	...
1521	Rubber Hose and Belting Industry						
	1993	30.6	54.7	87.7	50.6	58.2	...
	1994	33.6	58.4	81.5	...	61.3	...
	1995	41.0	61.4	79.3	...	72.2	...
1599	Other Rubber Products Industries						
	1993	33.8	69.5	92.0	81.1	64.1	59.9
	1994	38.4	67.9	89.8	98.1	65.6	64.6
	1995	37.0	68.2	92.3	96.0	56.6	71.4
1611	Foamed and Expanded Plastic Products Industry						
	1993	48.0	67.3	93.1	72.7	65.3	61.1
	1994	50.6	70.2	91.9	91.9	63.1	66.4
	1995	49.2	69.0	87.8	77.1	67.6	59.6
1621	Plastic Pipe and Pipe Fittings Industry						
	1993	36.6	55.0	91.5	...	48.9	65.9
	1994	28.7	72.4	85.3	...	71.6	60.4
	1995	...	80.9	...	...	75.8	59.0

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1631	Plastic Film and Sheeting Industry						
	1993	...	86.8	...	...	87.0	64.4
	1994	...	74.5	...	...	67.4	68.0
	1995	...	81.5	...	...	79.9	66.2
1691	Plastic Bag Industry						
	1993	58.7	74.3	98.2	77.8	73.5	69.6
	1994	56.9	74.4	91.6	83.1	70.5	69.6
	1995	48.0	73.9	93.3	84.7	70.0	61.0
1699	Other Plastic Products Industries n.e.c.						
	1993	41.8	69.0	92.9	74.7	66.4	64.5
	1994	41.6	69.3	91.7	75.0	68.2	67.3
	1995	42.7	66.7	88.9	72.9	63.8	69.3
1711	Leather Tanneries						
	1993	24.2	67.8	102.9	81.0	38.8	...
	1994	19.6	59.5	92.8	69.4	54.7	...
	1995	26.4	72.9	92.7	83.3	53.6	...
1712	Footwear Industry						
	1993	43.6	66.3	92.2	76.3	56.7	66.3
	1994	46.9	63.5	94.9	77.4	60.8	63.9
	1995	40.8	59.4	92.3	60.3	54.7	62.9
1713	Luggage, Purse and Handbag Industry						
	1993	47.3	68.9	92.4	87.9	64.4	63.0
	1994	49.9	72.1	98.5	84.0	71.9	63.8
	1995	51.7	84.5	107.2	105.9	74.7	...
1719	Other Leather and Allied Products Industry						
	1993	25.0	49.8	85.5	43.1	62.6	65.4
	1994	24.2	51.1	79.3	40.9	58.5	66.6
	1995	28.8	64.4	93.5	78.1	55.2	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1811	Man-Made Fibre and Filament Yarn Industry						
	1993	44.7	66.5	94.1	72.0	61.0	...
	1994	34.5	58.3	86.7	51.6	76.6	...
	1995	...	49.8	...	...	48.1	...
1821	Wool Yarn and Woven Cloth Industry						
	1993	28.8	51.3	79.1	56.2	46.4	41.8
	1994	16.7	41.6	69.6	42.7	40.5	55.2
	1995	...	46.3	...	...	45.0	54.2
1829	Other Spun Yarn and Woven Cloth Industries						
	1993	65.2	86.5	100.6	101.5	73.8	46.5
	1994	54.6	77.5	93.6	79.7	77.5	61.6
	1995	62.5	79.0	98.0	96.7	74.1	53.7
1831	Broad Knitted Fabric Industry						
	1993	40.2	57.4	75.5	64.5	57.0	64.1
	1994	42.0	58.7	76.4	60.7	58.7	57.3
	1995	48.5	70.5	78.6	...	70.5	51.5
1911	Natural Fibres Processing and Felt Products Industry						
	1993	19.2	62.3	86.5	80.7	59.6	...
	1994	...	55.0	...	...	55.0	65.3
	1995	...	51.3	...	...	51.3	...
1921	Carpet, Mat and Rug Industry						
	1993	...	86.7	...	79.3	94.0	...
	1994	...	83.0	...	...	...	70.4
	1995	...	90.2	...	...	66.2	...
1931	Canvas and Related Products Industry						
	1993	44.1	70.6	93.2	80.3	63.2	...
	1994	48.8	72.0	98.6	88.9	63.5	...
	1995	47.1	67.4	89.3	79.9	62.9	...



**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
1991	Narrow Fabric Industry						
	1993	26.4	49.3	78.2	38.3	54.9	...
	1994	43.5	63.1	96.5	78.5	53.7	...
	1995	42.3	62.0	86.2	58.2	63.6	...
1992	Contract Textile Dyeing and Finishing Industry						
	1993	41.6	69.4	92.1	75.0	66.3	57.3
	1994	39.8	66.9	92.1	64.3	68.4	47.3
	1995	37.2	65.9	87.5	68.9	65.9	57.4
1993	Household Products of Textile Materials Industry						
	1993	49.2	82.8	110.6	92.8	69.3	58.1
	1994	48.5	77.8	105.7	89.8	73.5	76.1
	1995	44.1	79.3	104.2	84.3	74.9	76.9
1994	Hygiene Products of Textile Materials Industry						
	1993	...	57.3	...	...	...	...
	1994	...	...	...	...	...	...
	1995	...	96.6	...	...	...	...
1999	Other Textile Products Industries n.e.c.						
	1993	33.0	66.7	88.0	76.3	59.2	70.9
	1994	37.8	67.4	90.0	71.9	62.8	71.8
	1995	37.3	66.7	89.4	71.4	64.7	68.6
2431	Mens's and Boys' Coat Industry						
	1993	38.1	67.2	84.6	65.0	70.4	69.6
	1994	41.8	68.7	90.0	77.3	65.1	77.2
	1995	50.7	66.6	84.9	71.9	65.0	75.1
2432	Men's and Boys' Suit and Jacket Industry						
	1993	36.0	76.1	93.5	82.1	62.4	70.3
	1994	40.9	74.2	94.5	74.2	74.7	73.8
	1995	46.2	73.6	85.6	84.6	64.9	72.1

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2433	Men's and Boys' Pants Industry						
	1993	26.4	57.4	92.9	...	50.3	69.5
	1994	35.2	51.0	87.9	65.1	50.1	64.9
	1995	29.1	55.3	97.7	...	55.3	...
2434	Men's and Boys' Shirt and Underwear Industry						
	1993	45.9	73.5	98.2	78.3	73.5	65.8
	1994	48.6	84.1	106.2	88.3	71.8	61.2
	1995	49.2	80.7	91.7	85.6	79.2	61.4
2435	Men's and Boys' Clothing Contractors						
	1993	48.1	76.3	107.3	93.8	66.2	...
	1994	50.9	72.8	104.9	94.7	66.1	...
	1995	44.7	71.3	95.3	80.4	69.8	...
2441	Women's Coat and Jacket Industry						
	1993	36.5	63.4	95.6	77.8	58.4	71.4
	1994	38.6	67.0	96.0	68.3	66.9	70.0
	1995	37.2	67.5	97.4	87.9	62.5	60.8
2442	Women's Sportswear Industry						
	1993	38.5	69.9	84.5	74.0	65.9	54.7
	1994	44.2	65.5	89.7	84.4	65.1	64.5
	1995	47.0	65.2	91.6	88.2	64.3	66.5
2443	Women's Dress Industry						
	1993	28.3	68.3	94.4	82.9	65.4	60.4
	1994	38.4	71.8	103.1	95.5	71.5	59.8
	1995	26.0	67.7	85.5	68.5	66.6	58.0
2444	Women's Blouse and Shirt Industry						
	1993	35.7	50.3	59.4	53.7	48.1	...
	1994	...	50.1	...	...	48.9	...
	1995	...	54.7	...	...	54.4	...

Footnote (1) see page 331

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2445	Women's Clothing Contractors						
	1993	42.3	71.5	101.9	76.6	67.5	57.0
	1994	39.4	71.8	97.4	78.2	62.0	56.4
	1995	39.8	69.2	94.1	76.9	64.4	58.8
2451	Children's Clothing Industry						
	1993	39.7	69.4	101.2	95.5	58.4	67.8
	1994	41.1	71.3	100.3	93.6	63.5	61.8
	1995	38.7	69.9	97.5	84.3	57.8	52.7
2491	Sweater Industry						
	1993	47.7	76.2	93.6	72.6	76.2	66.2
	1994	39.1	75.8	90.0	71.1	75.8	61.4
	1995	33.3	68.2	89.8	36.7	77.2	68.5
2492	Occupational Clothing Industry						
	1993	31.3	64.9	94.3	72.6	59.9	68.4
	1994	34.3	70.9	90.9	84.1	64.9	66.1
	1995	29.9	66.3	96.2	66.3	68.2	73.3
2493	Glove Industry						
	1993	21.5	51.3	88.2	74.1	38.9	...
	1994	34.5	82.4	103.4	88.8	55.8	67.0
	1995	20.9	48.6	92.5	75.1	41.5	70.5
2494	Hosiery Industry						
	1993	30.9	48.9	74.1	...	48.7	57.1
	1994	25.8	45.7	78.6	28.5	47.0	69.9
	1995	32.2	56.0	80.0	...	47.6	70.6
2495	Fur Goods Industry						
	1993	31.2	63.4	95.3	67.4	63.0	...
	1994	37.6	66.6	93.9	66.0	71.7	...
	1995	28.3	62.7	93.5	71.1	58.8	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2496	Foundation Garment Industry						
	1993	...	...	...	...	...	...
	1994	...	...	...	...	...	...
	1995	...	...	...	...	...	...
2499	Other Clothing and Apparel Industries n.e.c.						
	1993	37.9	66.2	90.3	67.0	65.9	66.5
	1994	38.3	67.7	94.2	68.9	67.1	67.3
	1995	40.2	63.3	94.3	63.6	63.3	72.5
2511	Shingle and Shake Industry						
	1993	52.5	84.0	99.0	80.5	87.9	84.1
	1994	57.1	80.6	102.1	86.2	79.3	67.8
	1995	46.1	76.3	95.6	93.6	70.7	86.7
2512	Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)						
	1993	33.8	64.6	91.1	77.6	60.9	67.1
	1994	36.0	62.8	90.0	80.0	57.4	63.9
	1995	35.8	62.0	90.3	71.5	58.9	60.9
2521	Hardwood Veneer and Plywood Industry						
	1993	35.1	69.1	86.5	79.8	62.7	61.5
	1994	30.7	75.5	82.5	75.5	71.8	72.1
	1995	...	54.5	...	...	67.6	58.7
2541	Prefabricated Wooden Buildings Industry						
	1993	48.6	72.7	104.0	92.0	60.8	82.8
	1994	44.7	69.9	102.2	73.3	65.3	83.1
	1995	43.6	69.0	94.6	80.1	66.2	85.6
2542	Wooden Kitchen Cabinet and Bathroom Vanity Industry						
	1993	46.6	72.5	98.1	80.4	68.1	64.4
	1994	50.6	77.6	100.9	84.8	69.2	63.6
	1995	43.4	72.8	96.7	76.3	68.5	63.4

Footnote (1) see page 331

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2543	Wooden Door and Window						
	1993	38.4	62.5	88.3	76.7	59.8	60.0
	1994	36.3	66.9	91.9	76.0	63.2	58.3
	1995	32.6	62.4	87.9	65.4	62.3	54.7
2549	Other Millwork Industries						
	1993	45.5	72.7	97.3	87.9	66.9	66.2
	1994	42.5	71.0	97.8	84.1	66.0	66.6
	1995	41.6	69.6	95.8	74.7	66.3	61.9
2561	Wooden Box and Pallet Industry						
	1993	44.9	68.0	93.7	75.9	66.2	58.4
	1994	46.7	66.3	88.6	66.9	65.6	59.2
	1995	44.3	60.8	79.4	57.6	64.4	53.7
2581	Coffin and Casket Industry						
	1993	28.7	60.5	95.4	82.7	53.3	...
	1994	20.7	58.1	85.1	49.7	61.0	...
	1995	20.6	58.2	90.7	94.3	54.7	...
2591	Wood Preservation Industry						
	1993	32.7	59.9	89.2	61.9	59.5	66.0
	1994	34.5	55.8	88.9	56.5	55.1	51.8
	1995	30.5	49.0	81.6	57.1	45.9	72.0
2592	Particle Board Industry						
	1993	...	38.8	...	...	...	...
	1994	...	54.9	...	...	52.7	...
	1995	...	...	...	...	...	...
2599	Other Wood Industries n.e.c.						
	1993	49.2	80.8	104.9	88.6	72.1	64.6
	1994	47.0	77.2	106.5	88.6	65.6	66.6
	1995	43.9	75.0	104.7	83.9	66.9	61.0



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2611	Wooden Household Furniture Industry						
	1993	52.9	78.1	102.4	83.9	71.3	62.2
	1994	50.9	76.8	98.8	82.7	70.8	61.7
	1995	48.6	74.6	98.4	80.1	68.6	64.2
2612	Upholstered Household Furniture Industry						
	1993	54.8	79.8	109.6	90.1	79.0	57.6
	1994	57.3	80.1	111.1	98.2	77.8	60.2
	1995	52.0	78.6	101.6	95.5	73.3	61.9
2619	Other Household Furniture Industries						
	1993	46.9	71.2	95.2	71.4	71.2	70.7
	1994	47.2	73.9	104.2	78.4	69.7	67.5
	1995	40.7	75.0	106.9	73.8	75.0	70.0
2641	Metal Office Furniture Industry						
	1993	60.5	74.3	97.5	101.3	70.5	48.6
	1994	58.5	72.8	98.6	...	73.9	54.3
	1995	49.8	69.8	94.2	...	69.6	62.4
2649	Other Office Furniture Industries						
	1993	36.5	66.4	91.6	61.0	72.7	67.3
	1994	41.8	65.0	96.0	68.0	61.5	76.1
	1995	27.4	65.4	94.1	47.6	67.5	88.2
2691	Bed Spring and Mattress Industry						
	1993	49.8	71.1	90.1	71.3	69.1	75.4
	1994	49.1	72.6	93.7	73.1	71.3	73.0
	1995	47.4	66.5	89.5	61.8	66.7	...
2692	Hotel, Restaurant and Institutional Furniture and Fixture Industry						
	1993	37.0	64.7	92.6	76.5	62.4	73.2
	1994	42.8	74.9	102.2	88.8	65.0	72.6
	1995	38.3	64.8	88.1	82.2	62.1	72.8

1993, 1994, 1995 reference years

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2699	Other Furniture and Fixture Industries n.e.c.						
	1993	39.8	72.4	97.1	79.7	69.6	71.0
	1994	37.0	68.2	95.6	70.0	67.4	65.9
	1995	40.0	71.6	95.1	71.6	71.9	63.5
2711	Pulp Industry						
	1993	...	90.3	...	96.2	...	...
	1994	...	45.2	...	...	...	...
	1995	...	...	...	...	...	...
2713	Paperboard Industry						
	1993	...	113.7	...	...	108.1	...
	1994	...	99.5	...	...	...	...
	1995	...	...	...	...	...	...
2719	Other Paper Industries						
	1993	...	66.5	...	...	65.8	...
	1994	...	77.1	...	...	80.5	...
	1995	...	79.3	...	...	72.3	...
2731	Folding Carton and Set-Up Box Industry						
	1993	40.5	62.7	91.7	56.0	63.5	74.7
	1994	39.9	66.4	96.4	80.0	62.3	75.7
	1995	34.5	55.4	79.1	70.0	54.7	69.8
2732	Corrugated Box Industry						
	1993	28.6	48.6	71.4	...	48.6	73.7
	1994	25.6	49.8	82.7	...	46.9	72.5
	1995	37.3	56.3	76.8	...	55.0	68.2
2733	Paper Bag Industry						
	1993	...	68.9	...	...	68.9	...
	1994	...	62.6	...	...	64.9	...
	1995	...	62.7	...	...	65.1	...

Footnote (1) see page 331

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2791	Coated and Treated Paper Industry						
	1993	30.5	57.0	86.6	48.4	65.2	70.8
	1994	37.5	64.3	86.9	56.5	66.0	63.9
	1995	26.0	63.0	83.9	40.1	71.0	64.0
2792	Stationery Paper Products Industry						
	1993	45.4	83.2	95.2	76.0	83.2	87.2
	1994	40.0	79.6	103.9	76.1	83.9	79.8
	1995	45.6	69.9	97.5	...	76.4	77.3
2793	Paper Consumer Products Industry						
	1993	...	...	...	...	...	...
	1994	...	85.0	...	...	...	...
	1995	...	...	...	...	...	...
2799	Other Converted Paper Products Industries n.e.c.						
	1993	36.8	68.7	85.4	61.6	72.1	62.4
	1994	35.0	61.0	80.5	59.5	61.0	62.8
	1995	40.7	66.2	85.1	78.0	63.8	55.7
2811	Business Forms Printing Industry						
	1993	38.0	64.7	88.4	67.0	64.2	74.7
	1994	40.1	66.0	89.5	70.9	61.5	72.3
	1995	44.0	66.3	88.3	73.4	62.2	62.6
2819	Other Commercial Printing Industries						
	1993	45.0	73.1	96.3	78.5	67.2	71.9
	1994	47.9	73.6	97.8	79.4	68.3	74.3
	1995	46.2	71.8	95.9	79.6	67.2	71.9
2821	Platemaking, Typesetting and Bindery Industry						
	1993	45.9	74.4	99.6	78.9	68.1	70.1
	1994	46.2	74.9	98.1	80.6	66.5	69.9
	1995	43.8	72.3	95.8	79.2	64.3	69.1

1993, 1994, 1995 reference years

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2831	Book Publishing Industry						
	1993	42.3	71.5	98.3	71.2	71.5	50.0
	1994	42.9	72.5	92.8	73.5	67.8	52.0
	1995	38.9	64.2	86.6	63.5	65.6	60.4
2839	Other Publishing Industries						
	1993	41.4	77.8	101.8	85.1	67.1	68.8
	1994	43.2	73.7	99.7	79.8	67.9	70.7
	1995	40.8	71.0	98.2	73.7	66.3	91.0
2841	Newspaper, Magazine and Periodical (Combined Publishing and Printing) Industry						
	1993	46.4	75.8	101.8	85.5	67.7	64.6
	1994	47.9	74.7	102.3	81.2	68.2	70.3
	1995	47.4	74.5	103.0	80.8	72.7	68.3
2849	Other Combined Publishing and Printing Industries						
	1993	46.7	69.0	96.1	76.0	67.1	75.6
	1994	44.0	70.7	94.6	68.5	72.4	62.9
	1995	31.4	63.5	89.2	62.3	68.3	63.0
2912	Steel Foundries						
	1993	52.7	80.9	123.7	79.8	88.4	72.0
	1994	42.3	85.1	114.5	83.8	94.5	71.6
	1995	45.9	68.7	97.6	...	68.7	76.2
2919	Other Primary Steel Industries						
	1993	54.5	75.9	93.6	84.1	73.5	73.2
	1994	57.3	76.7	91.0	80.0	74.9	73.4
	1995	45.9	70.4	87.3	79.6	69.1	65.9
2921	Steel Pipe and Tube Industry						
	1993	...	63.9	...	...	66.9	72.7
	1994	...	69.1	...	...	69.1	...
	1995	...	64.5	...	...	...	83.3

Footnote (1) see page 331

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
2941	Iron Foundries						
	1993	36.1	54.5	86.5	71.4	46.9	48.5
	1994	32.6	59.5	87.1	83.1	53.3	49.1
	1995	38.7	62.0	86.2	91.4	59.8	45.9
2961	Aluminum Rolling, Casting and Extruding Industry						
	1993	32.3	57.5	88.8	59.0	57.5	54.3
	1994	33.3	59.0	83.9	29.2	62.3	67.7
	1995	40.8	55.7	76.9	53.1	57.0	50.9
2971	Copper and Copper Alloy Rolling, Casting and Extruding Industry						
	1993	39.1	63.8	84.7	76.8	58.9	...
	1994	49.9	72.4	86.2	74.5	70.9	...
	1995	37.9	71.0	82.9	...	64.7	...
2999	Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries						
	1993	38.0	80.6	100.1	88.2	75.9	68.2
	1994	37.0	75.0	96.3	79.2	74.8	63.9
	1995	32.7	73.5	92.5	83.7	71.0	56.5
3011	Power Boiler and Heat Exchanger Industry						
	1993	22.3	55.4	71.7	56.5	47.7	57.8
	1994	18.7	46.6	80.7	...	43.9	79.9
	1995	32.8	46.7	66.7	...	46.7	...
3021	Metal Tanks (Heavy Gauge) Industry						
	1993	38.7	64.4	94.0	54.6	70.6	72.7
	1994	36.4	62.4	84.7	57.6	68.0	74.5
	1995	43.5	69.9	80.5	...	65.2	71.5
3022	Plate Work Industry						
	1993	44.7	77.7	103.8	94.3	62.7	...
	1994	41.0	68.1	91.0	68.9	66.3	...
	1995	44.8	72.3	89.9	75.2	70.9	...

Footnote (1) see page 331



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3023	Pre-Engineered Metal Buildings Industry (Except Portable)						
	1993	...	55.9	...	...	...	64.1
	1994	...	93.1	...	...	89.1	...
	1995	...	...	...	...	...	...
3029	Other Fabricated Structural Metal Products Industries						
	1993	41.1	65.0	84.3	74.8	59.8	77.6
	1994	38.3	66.8	86.6	73.3	65.9	78.3
	1995	41.1	66.1	91.5	76.4	66.1	73.5
3031	Metal Door and Window Industry						
	1993	46.0	72.7	99.6	73.3	72.1	74.0
	1994	47.0	73.0	99.1	81.4	71.6	70.5
	1995	46.4	68.0	95.7	67.6	68.1	70.7
3032	Prefabricated Portable Metal Buildings Industry						
	1993	46.1	65.1	102.6	67.9	62.5	82.3
	1994	39.5	61.1	106.5	57.3	61.1	...
	1995	38.7	58.7	73.5	64.0	57.4	80.1
3039	Other Ornamental and Architectural Metal Products Industry						
	1993	33.0	59.5	85.1	61.9	53.1	76.0
	1994	31.3	55.2	83.9	61.2	51.1	74.2
	1995	31.6	60.5	80.7	58.4	61.9	72.0
3041	Custom Coating of Metal Products Industry						
	1993	33.1	58.3	82.4	69.2	55.7	63.4
	1994	35.5	62.5	86.0	75.8	56.1	64.8
	1995	32.9	58.2	80.6	62.2	57.1	65.0
3042	Metal Closure and Container Industry						
	1993	34.2	71.4	91.6	53.8	73.0	57.8
	1994	35.9	73.8	92.4	76.0	67.1	63.4
	1995	33.6	70.0	84.3	81.7	65.5	62.9

Footnote (1) see page 331

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3049	Other Stamped and Pressed Metal Products Industries						
	1993	31.6	58.7	84.4	74.8	54.6	65.0
	1994	33.4	58.5	82.2	62.0	57.2	62.4
	1995	33.1	57.3	78.0	60.4	56.6	65.6
3051	Upholstery and Coil Spring Industry						
	1993	...	56.7	...	...	56.2	...
	1994	...	46.8	...	...	51.0	...
	1995	...	51.7	...	...	...	...
3052	Wire and Wire Rope Industry						
	1993	40.9	61.0	89.9	79.3	50.4	37.2
	1994	36.8	69.2	90.1	...	70.0	70.4
	1995	...	79.7	...	...	83.3	...
3053	Industrial Fastener Industry						
	1993	39.9	68.0	93.7	74.9	67.7	53.1
	1994	38.9	67.4	88.5	89.4	58.4	59.9
	1995	47.0	66.7	87.0	88.4	62.2	61.7
3059	Other Wire Products Industries						
	1993	37.6	62.9	86.0	72.3	56.2	63.5
	1994	35.8	63.9	81.9	70.9	63.0	68.3
	1995	33.8	60.5	80.0	68.4	59.5	65.5
3061	Basic Hardware Industry						
	1993	37.2	75.0	102.2	105.2	61.9	74.4
	1994	39.1	69.1	94.2	80.3	68.5	78.1
	1995	29.8	76.5	99.1	76.5	77.2	...
3062	Metal Dies, Moulds and Patterns Industry						
	1993	36.2	61.2	85.4	63.4	60.0	71.9
	1994	39.5	61.8	83.3	64.9	61.3	74.0
	1995	38.1	61.1	83.7	66.1	60.3	69.7

1993, 1994, 1995 reference years

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3063	Hand Tool and Implement Industry						
	1993	37.1	59.8	82.6	75.4	49.1	...
	1994	31.8	61.3	81.2	70.8	53.7	69.3
	1995	34.3	55.6	75.2	66.3	49.8	74.7
3069	Other Hardware and Cutlery Industries						
	1993	32.4	58.1	81.3	46.6	61.0	53.6
	1994	34.6	55.2	80.7	51.7	59.5	56.1
	1995	32.9	57.1	78.3	39.3	60.6	60.4
3071	Heating Equipment Industry						
	1993	41.2	73.5	94.3	78.6	70.6	61.0
	1994	44.8	77.9	96.3	77.9	77.9	57.9
	1995	35.9	70.0	94.2	76.5	59.9	60.2
3081	Machine Shop Industry						
	1993	36.8	65.1	90.9	69.4	61.1	78.9
	1994	39.2	65.2	89.8	69.5	60.7	72.7
	1995	38.0	62.4	86.2	67.1	59.8	71.0
3091	Metal Plumbing Fixtures and Fittings Industry						
	1993	40.7	69.9	93.5	75.3	66.8	...
	1994	37.3	76.8	97.4	84.5	72.4	61.7
	1995	41.9	68.1	96.2	70.5	65.8	...
3092	Metal Valve Industry						
	1993	39.7	62.5	73.8	...	60.3	56.2
	1994	38.7	65.2	81.2	...	69.4	62.9
	1995	40.2	61.7	81.4	...	70.8	45.7
3099	Other Metal Fabricating Industries n.e.c.						
	1993	37.1	62.5	86.9	63.6	62.2	66.3
	1994	37.8	62.4	85.6	72.0	59.1	66.5
	1995	38.6	61.3	85.2	63.8	60.4	69.2

Footnote (1) see page 331

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3111	Agricultural Implement Industry						
	1993	34.9	62.9	86.5	70.2	61.9	75.7
	1994	34.7	62.8	87.3	63.0	62.7	67.8
	1995	30.2	57.5	84.6	48.8	60.1	65.0
3121	Commercial Refrigeration and Air Conditioning Equipment Industry						
	1993	45.6	84.5	108.1	82.0	91.0	76.4
	1994	47.0	85.0	108.2	87.1	78.9	83.1
	1995	51.0	76.7	97.1	75.3	76.7	72.4
3191	Compressor, Pump and Industrial Fan Industry						
	1993	32.3	53.8	80.2	53.2	54.6	61.4
	1994	36.7	56.1	76.8	40.8	57.0	49.4
	1995	27.4	48.7	75.5	50.7	48.0	51.1
3192	Construction and Mining Machinery and Materials Handling Equipment Industry						
	1993	40.0	65.3	87.8	61.1	66.3	68.6
	1994	41.7	66.9	89.2	72.6	66.2	66.2
	1995	37.2	63.0	87.7	69.2	59.1	72.5
3193	Sawmill and Woodworking Machinery Industry						
	1993	47.8	71.6	90.5	67.2	74.3	...
	1994	41.7	71.3	88.9	71.3	74.7	77.2
	1995	40.7	68.3	91.1	65.5	68.9	...
3194	Turbine and Mechanical Power Transmission Equipment Industry						
	1993	33.9	59.8	86.1	61.5	59.0	63.3
	1994	36.4	61.4	75.8	62.7	58.5	67.9
	1995	28.5	55.0	71.2	54.5	56.0	70.1
3199	Other Machinery and Equipment Industries n.e.c.						
	1993	39.4	65.9	92.5	76.2	61.6	68.6
	1994	38.2	66.0	91.3	73.3	62.2	69.5
	1995	38.8	65.2	88.8	68.7	62.7	71.3

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3211	Aircraft and Aircraft Parts Industry						
	1993	42.5	67.1	91.0	70.8	66.6	87.2
	1994	50.8	73.1	97.2	75.3	71.2	79.3
	1995	50.3	72.1	92.8	69.9	74.4	69.4
3231	Motor Vehicle Industry						
	1993	68.1	96.2	116.1	...	103.0	...
	1994	...	95.4	...	94.4	99.2	...
	1995	...	84.8	...	...	87.8	...
3241	Truck and Bus Body Industry						
	1993	35.2	61.8	85.9	63.8	60.4	69.0
	1994	42.7	71.0	87.1	78.3	62.2	71.7
	1995	47.6	69.5	89.9	71.4	68.5	68.7
3242	Commercial Trailer Industry						
	1993	29.6	62.7	82.9	47.9	67.2	...
	1994	34.7	61.9	84.3	61.9	61.0	64.8
	1995	25.4	60.0	77.1	59.8	61.0	70.9
3243	Non-Commercial Trailer Industry						
	1993	33.6	71.8	108.2	80.5	64.1	...
	1994	33.8	56.8	89.1	56.4	56.8	63.9
	1995	29.4	65.1	101.8	90.9	62.8	61.7
3244	Mobile Home Industry						
	1993	...	53.1	...	...	45.3	68.9
	1994	...	80.5	...	...	75.7	59.3
	1995	...	78.6	...	...	68.1	...
3251	Motor Vehicle Engine and Engine Parts Industry						
	1993	48.5	67.6	86.6	64.5	84.9	55.4
	1994	41.3	55.8	83.5	44.0	77.0	64.4
	1995	23.5	53.4	79.6	27.8	76.0	...

Footnote (1) see page 331



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3252	Motor Vehicle Wiring Assemblies Industry						
	1993	29.5	58.8	94.9	54.8	58.8	...
	1994	22.8	47.3	94.4	77.4	44.4	...
	1995	...	68.5	...	93.9	53.4	...
3253	Motor Vehicle Stampings Industry						
	1993	32.1	65.8	75.0	75.0	46.2	61.6
	1994	...	63.6	...	...	...	48.0
	1995	...	58.3	...	...	...	...
3254	Motor Vehicle Steering and Suspension Parts Industry						
	1993	...	54.8	...	...	54.7	...
	1994	...	50.0	...	...	50.4	...
	1995	...	47.8	...	...	61.8	...
3255	Motor Vehicle Wheel and Brake Industry						
	1993	35.5	67.1	94.4	55.2	69.0	85.0
	1994	41.2	67.9	88.4	53.9	76.4	...
	1995	46.9	67.5	73.7	60.6	68.0	...
3256	Plastic Parts and Accessories For Motor Vehicles Industry						
	1993	29.5	61.8	96.7	102.2	50.3	...
	1994	55.8	80.6	102.5	95.3	73.1	...
	1995	37.3	63.8	96.6	64.2	63.8	...
3257	Motor Vehicle Fabric Accessories Industry						
	1993	31.9	55.0	102.4	59.9	...	...
	1994	35.8	72.0	94.9	72.0	61.6	...
	1995	...	62.9	...	52.2	85.5	...
3259	Other Motor Vehicle Accessories, Parts and Assemblies Industries						
	1993	34.4	60.9	87.1	56.7	63.1	59.1
	1994	29.9	58.9	84.4	46.4	62.6	68.2
	1995	32.1	59.8	84.1	43.0	66.7	64.3

1993, 1994, 1995 reference years

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3271	Shipbuilding and Repair Industry						
	1993	61.7	89.6	115.2	110.7	65.7	...
	1994	62.9	85.9	116.7	114.9	77.1	...
	1995	60.0	85.3	106.9	101.5	75.9	...
3281	Boatbuilding and Repair Industry						
	1993	43.9	75.5	99.6	80.4	68.4	...
	1994	50.8	77.3	101.6	81.1	69.1	59.0
	1995	42.4	72.7	96.4	76.5	69.0	...
3299	Other Transportation Equipment Industries						
	1993	20.0	77.9	98.8	78.6	76.3	...
	1994	41.0	68.2	85.9	69.7	66.7	...
	1995	...	90.3	...	89.9	90.3	...
3311	Small Electrical Appliance Industry						
	1993	27.3	65.2	92.1	77.8	62.5	57.9
	1994	29.1	68.2	93.8	72.0	57.1	55.3
	1995	40.2	67.4	86.4	71.9	49.7	62.3
3321	Major Appliance Industry (Electric and Non-Electric)						
	1993	57.9	82.4	101.0	...	80.2	...
	1994	...	72.4	...	...	72.4	...
	1995	...	68.2	...	...	61.6	...
3331	Lighting Fixture Industry						
	1993	39.2	75.7	96.9	67.1	79.0	59.5
	1994	38.8	73.2	98.8	66.7	74.1	60.9
	1995	44.0	70.8	93.8	67.6	75.2	...
3332	Electric Lamp and Shade Industry (Except Bulb and Tube)						
	1993	56.1	86.1	102.7	89.2	74.5	...
	1994	43.9	80.9	108.2	83.7	77.2	...
	1995	40.6	71.4	93.0	78.3	60.3	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3333	Electric Lamp (Bulb and Tube) Industry						
	1993	...	61.3	...	...	90.1	...
	1994	...	59.4	...	50.9	...	...
	1995	...	55.2	...	...	...	...
3341	Record Player, Radio and Television Receiver Industry						
	1993	49.5	71.2	90.4	65.4	71.2	79.5
	1994	53.3	73.0	100.8	98.2	68.6	...
	1995	44.3	67.3	94.8	81.0	62.2	...
3351	Telecommunication Equipment Industry						
	1993	38.3	76.4	103.0	...	86.2	...
	1994	52.3	69.1	87.8	...	71.8	...
	1995	...	68.6	...	62.7	76.9	...
3352	Electronic Parts and Components Industry						
	1993	40.5	66.8	94.7	66.7	67.0	65.1
	1994	39.5	65.6	90.5	67.7	60.6	65.1
	1995	32.3	63.3	88.5	63.3	63.1	68.3
3359	Other Communication and Electronic Equipment Industries						
	1993	35.6	54.4	81.1	45.7	57.2	66.7
	1994	37.5	62.0	88.4	64.8	60.8	63.6
	1995	35.0	55.9	78.0	61.1	53.6	64.9
3361	Electronic Computing and Peripheral Equipment Industry						
	1993	37.8	61.3	88.5	83.0	47.7	74.5
	1994	32.2	61.6	83.0	62.1	59.2	77.9
	1995	35.7	60.3	89.7	61.6	58.9	71.4
3362	Electronic Office, Store and Business Machine Industry						
	1993	...	72.3	...	89.0	...	...
	1994	...	94.1	...	94.1	...	...
	1995	...	93.5	...	...	...	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3369	Other Office, Store and Business Machine Industries						
	1993	29.9	57.7	92.3	61.2	57.7	...
	1994	39.7	58.9	89.6	43.4	60.4	...
	1995	41.6	68.3	87.9	87.1	61.1	...
3371	Electrical Transformer Industry						
	1993	25.5	63.3	85.0	...	65.3	...
	1994	33.3	72.1	87.3	...	76.3	...
	1995	...	73.3	...	...	76.1	...
3372	Electrical Switchgear and Protective Equipment Industry						
	1993	27.7	50.1	79.7	34.6	54.7	44.3
	1994	20.3	56.9	75.8	42.7	57.9	47.5
	1995	26.1	56.8	79.3	58.8	56.8	52.8
3379	Other Electrical Industrial Equipment Industries						
	1993	30.4	61.6	82.8	61.6	63.5	66.3
	1994	27.9	60.8	79.6	47.4	63.4	69.7
	1995	37.5	58.3	81.3	47.6	63.7	67.7
3381	Communications and Energy Wire and Cable Industry						
	1993	42.3	62.8	95.8	94.5	57.1	84.4
	1994	43.4	65.9	94.6	94.6	61.7	52.2
	1995	44.0	69.0	83.1	73.8	52.2	61.4
3391	Battery Industry						
	1993	...	63.7	...	...	64.5	...
	1994	...	69.2	...	...	69.2	...
	1995	...	66.7	...	...	68.1	...
3392	Non-Current Carrying Wiring Devices Industry						
	1993	...	54.6	...	...	54.5	...
	1994	...	65.5	...	...	61.5	...
	1995	...	50.2	...	...	...	...

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3399	Other Electrical Products Industries n.e.c.						
	1993	27.1	47.9	77.2	50.9	47.9	69.1
	1994	25.4	59.3	85.5	60.7	57.2	60.7
	1995	20.7	44.2	71.4	42.0	45.5	43.4
3511	Clay Products Industry (From Domestic Clay)						
	1993	32.7	74.3	96.6	58.8	91.4	29.5
	1994	30.9	73.2	105.0	67.9	93.0	38.9
	1995	15.6	64.6	102.3	51.2	98.0	...
3512	Clay Products Industry (From Imported Clay)						
	1993	48.8	88.3	110.0	93.8	57.9	...
	1994	47.0	81.3	105.9	90.5	70.8	...
	1995	48.8	70.6	106.1	93.9	61.0	...
3521	Hydraulic Cement Industry						
	1993	42.3	75.3	105.7	75.9	74.5	...
	1994	53.6	75.3	102.0	...	90.1	...
	1995	44.2	82.1	101.0	...	80.6	...
3541	Concrete Pipe Industry						
	1993	20.5	41.1	65.1	...	33.2	61.5
	1994	19.6	51.2	64.9	...	40.4	59.0
	1995	...	36.3	...	...	...	...
3542	Structural Concrete Products Industry						
	1993	62.0	76.6	91.9	78.8	76.1	77.6
	1994	36.7	74.2	85.5	74.6	73.7	71.1
	1995	48.6	71.6	89.9	71.0	73.8	81.0
3549	Other Concrete Products Industries						
	1993	37.7	60.1	86.7	69.4	54.9	73.0
	1994	35.3	60.0	88.8	64.9	54.1	75.1
	1995	32.8	59.1	87.3	71.3	52.0	76.1

Footnote (1) see page 331



**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3551	Ready-Mix Concrete Industry						
	1993	32.3	57.3	87.8	67.9	53.6	55.5
	1994	29.9	57.6	84.6	66.1	51.1	57.0
	1995	27.8	56.5	81.1	61.7	53.8	62.7
3561	Primary Glass and Glass Containers Industry						
	1993	61.1	80.6	97.6	88.7	72.2	...
	1994	60.0	79.0	102.0	75.7	83.5	...
	1995	59.6	88.9	99.5	79.3	91.1	91.9
3562	Glass Products Industry (Except Glass Containers)						
	1993	37.3	79.8	103.6	90.5	77.9	38.8
	1994	44.5	81.4	102.1	83.2	77.8	44.6
	1995	38.9	77.4	96.0	81.5	68.1	56.1
3571	Abrasives Industry						
	1993	30.6	68.1	94.0	...	67.3	...
	1994	28.1	68.4	94.1	...	68.2	49.9
	1995	25.2	64.0	91.6	...	64.0	...
3591	Refractories Industry						
	1993	...	55.1	...	...	55.1	...
	1994	18.3	53.6	93.6	...	56.9	...
	1995	...	31.9	...	...	44.0	...
3593	Gypsum Products Industry						
	1993	...	94.3	...	...	82.3	...
	1994	...	80.6	...	...	77.7	...
	1995	...	85.7	...	...	82.8	...
3594	Non-Metallic Mineral Insulating Materials Industry						
	1993	36.0	67.5	77.6	...	66.0	...
	1994	16.1	54.1	85.7	...	45.8	...
	1995	...	63.7	...	...	...	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3599	Other Non-Metallic Mineral Products Industries n.e.c.						
	1993	38.2	71.8	98.0	82.2	63.9	61.2
	1994	42.0	67.2	92.7	73.2	63.8	63.6
	1995	33.7	61.6	88.4	71.1	55.0	71.1
3611	Refined Petroleum Products Industry (Except Lubricating Oil and Grease)						
	1993	...	67.2	...	24.8	...	...
	1994	17.6	77.0	84.4	18.5	77.9	...
	1995	...	73.3	...	...	89.2	...
3612	Lubricating Oil and Grease Industry						
	1993	19.7	57.0	87.9	76.9	49.8	...
	1994	19.2	54.8	92.4	76.3	48.7	...
	1995	24.8	55.2	93.4	...	55.2	...
3699	Other Petroleum and Coal Products Industries						
	1993	17.9	51.4	76.8	48.9	52.9	65.9
	1994	27.0	50.8	69.1	49.4	52.8	53.6
	1995	21.1	55.3	74.6	...	55.3	45.4
3711	Industrial Inorganic Chemical Industries n.e.c.						
	1993	31.6	57.0	83.2	54.7	61.5	45.9
	1994	28.6	62.2	89.3	47.0	65.7	40.4
	1995	17.4	50.6	87.5	32.3	58.9	...
3712	Industrial Organic Chemical Industries n.e.c.						
	1993	40.9	64.6	85.6	...	64.6	29.4
	1994	43.4	72.7	93.2	...	74.3	60.8
	1995	...	50.7	...	...	51.3	...
3721	Chemical Fertilizer and Fertilizer Materials Industry						
	1993	...	56.2	...	...	...	...
	1994	...	63.8	...	...	...	...
	1995	...	42.5	...	...	...	...

Footnote (1) see page 331

1993, 1994, 1995 reference years

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3722	Mixed Fertilizer Industry						
	1993	48.5	68.1	89.7	...	68.1	74.7
	1994	39.1	68.4	84.2	...	68.4	72.9
	1995	54.2	65.8	81.9	...	65.8	73.4
3731	Plastic and Synthetic Resin Industry						
	1993	40.6	76.9	100.0	87.7	60.2	80.0
	1994	45.9	75.0	99.6	81.8	63.2	76.2
	1995	50.4	71.1	107.8	107.8	64.3	63.7
3741	Pharmaceutical and Medicine Industry						
	1993	27.5	58.0	84.7	45.2	61.3	57.2
	1994	24.1	51.0	87.5	46.4	54.6	66.0
	1995	28.8	50.9	87.5	43.1	51.0	66.5
3751	Paint and Varnish Industry						
	1993	32.7	58.9	91.6	70.1	58.7	43.2
	1994	30.4	58.6	95.8	59.0	57.4	59.1
	1995	37.9	61.8	86.3	63.9	61.8	48.5
3761	Soap and Cleaning Compounds Industry						
	1993	28.2	60.6	82.9	66.7	60.1	68.9
	1994	27.3	63.2	79.6	58.0	66.1	67.3
	1995	44.1	63.9	84.4	54.0	66.6	...
3771	Toilet Preparations Industry						
	1993	49.1	68.1	94.6	84.2	66.5	45.5
	1994	41.3	64.5	90.2	71.8	64.1	61.6
	1995	57.5	81.2	104.0	87.1	78.1	64.7
3791	Printing Ink Industry						
	1993	26.6	53.8	65.5	...	55.3	...
	1994	40.8	64.4	93.6	98.2	59.4	62.5
	1995	...	66.5	...	...	61.1	...

Footnote (1) see page 331

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3792	Adhesives Industry						
	1993	38.0	60.8	87.2	...	57.1	51.5
	1994	35.9	66.9	87.0	...	61.6	68.3
	1995	...	81.6	...	...	79.9	...
3799	Other Chemical Products Industries n.e.c.						
	1993	36.5	63.6	88.0	66.2	58.7	51.6
	1994	33.8	60.4	81.7	61.6	59.1	58.5
	1995	33.2	61.9	87.1	78.5	57.2	53.9
3911	Indicating, Recording and Controlling Instruments Industry						
	1993	28.2	57.2	83.6	62.7	57.2	46.1
	1994	34.6	58.5	83.7	60.5	57.1	55.7
	1995	28.8	56.7	86.1	65.8	55.8	56.0
3912	Other Instruments and Related Products Industry						
	1993	30.9	59.1	91.0	54.9	61.6	67.6
	1994	29.8	56.1	81.9	56.2	55.2	67.4
	1995	32.8	57.9	90.8	58.3	56.1	59.9
3913	Clock and Watch Industry						
	1993	40.7	64.0	77.4	64.0	...	...
	1994	32.5	70.2	91.0	68.8	...	...
	1995	...	72.7	...	70.2	...	...
3914	Ophthalmic Goods Industry						
	1993	33.1	59.3	88.0	57.1	61.9	59.0
	1994	40.5	63.6	91.7	65.7	62.1	64.3
	1995	37.2	58.8	85.4	54.9	63.1	78.7
3921	Jewellery and Silverware Industry						
	1993	42.5	69.1	100.5	75.9	62.7	74.0
	1994	41.7	69.7	98.7	73.2	67.1	71.4
	1995	38.8	69.2	96.8	74.8	66.0	75.9

Footnote (1) see page 331

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3922	Precious Metal Secondary Refining Industry						
	1993	...	48.7	...	...	26.7	...
	1994	...	52.2	...	...	56.9	...
	1995	...	46.6	...	...	46.6	...
3931	Sporting Goods Industry						
	1993	44.8	80.4	102.3	89.0	74.1	72.5
	1994	46.2	75.0	104.1	83.3	69.3	70.8
	1995	40.9	71.7	96.7	84.0	57.3	72.1
3932	Toys and Games Industry						
	1993	49.1	73.4	95.2	73.4	71.9	63.4
	1994	41.2	67.9	94.9	67.9	68.1	69.7
	1995	47.3	69.5	98.1	72.3	67.1	...
3971	Sign and Display Industry						
	1993	47.8	78.1	102.1	87.7	65.8	72.4
	1994	50.2	77.7	99.3	84.0	68.7	71.7
	1995	48.6	75.2	97.7	83.8	65.7	64.7
3991	Broom, Brush and Mop Industry						
	1993	60.2	80.7	98.8	78.2	80.7	73.4
	1994	52.7	81.1	97.9	96.9	79.5	73.0
	1995	66.2	82.8	100.2	82.8	86.2	...
3992	Button, Buckle and Clothes Fastener Industry						
	1993	20.7	74.4	132.6	132.6	66.6	...
	1994	...	67.1	...	...	62.4	...
	1995	...	40.5	...	...	58.6	...
3993	Floor Tile, Linoleum and Coated Fabric Industry						
	1993	...	59.9	...	...	66.4	...
	1994	...	68.8	...	...	...	...
	1995	...	...	...	...	...	...



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
3994	Musical Instrument and Sound Recording Industry						
	1993	47.2	73.2	98.3	74.4	64.9	...
	1994	48.3	72.9	90.8	65.3	73.5	...
	1995	29.5	67.8	94.0	63.4	75.1	...
3999	Other Manufactured Products Industries n.e.c.						
	1993	30.7	60.9	90.7	59.7	61.9	72.3
	1994	30.1	59.8	90.7	59.1	60.6	64.8
	1995	29.3	58.0	89.8	57.9	58.3	65.6
<b>CONSTRUCTION</b>							
4011	Single Family Housing						
	1993	45.1	75.2	98.1	75.5	74.8	82.9
	1994	46.1	75.4	98.4	75.0	75.7	83.0
	1995	43.4	73.7	97.4	73.3	74.0	81.8
4012	Apartment and Other Multiple Housing						
	1993	60.2	86.4	103.6	89.5	82.2	80.9
	1994	60.5	86.1	105.2	90.0	81.6	78.5
	1995	63.4	85.2	103.3	89.1	79.7	80.4
4013	Residential Renovation						
	1993	48.0	76.8	104.2	77.1	74.6	83.0
	1994	49.1	78.6	105.3	81.6	74.1	76.6
	1995	45.3	76.9	104.1	77.8	74.7	82.4
4021	Manufacturing and Light Industrial Building						
	1993	35.6	66.0	89.8	58.8	67.4	80.1
	1994	34.4	65.6	88.2	64.7	65.6	73.7
	1995	39.3	65.4	91.9	65.4	65.4	81.9

Footnote (1) see page 331

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4022	Commercial Building						
	1993	31.6	64.2	92.3	70.6	61.3	78.1
	1994	36.9	64.3	94.7	70.0	63.7	74.9
	1995	34.9	66.7	90.6	70.0	64.4	78.1
4023	Institutional Building						
	1993	31.4	61.9	85.9	67.8	55.6	74.5
	1994	32.5	57.0	79.1	57.4	56.6	76.6
	1995	33.9	54.4	79.6	55.8	54.4	64.3
4112	Gas, Oil and Other Energy Related Structures (Except Pipelines)						
	1993	35.1	58.0	83.1	61.2	55.8	75.9
	1994	32.1	56.2	80.8	55.2	58.0	81.9
	1995	32.7	58.2	83.5	54.3	63.1	72.6
4113	Gas and Oil Pipelines						
	1993	36.0	57.7	74.3	43.3	58.7	81.6
	1994	30.8	57.7	83.1	34.5	71.0	85.0
	1995	22.1	60.0	85.4	36.8	73.6	78.6
4119	Other Industrial Construction						
	1993	32.4	55.2	82.0	61.5	54.7	73.1
	1994	34.1	61.1	83.3	63.8	57.5	73.6
	1995	41.6	66.4	83.4	77.7	64.8	72.9
4121	Highways, Streets and Bridges						
	1993	31.3	58.6	84.2	60.5	57.6	68.0
	1994	32.6	60.0	85.5	65.0	57.3	68.4
	1995	34.7	59.9	87.2	67.7	56.9	69.6
4122	Waterworks and Sewage Systems						
	1993	41.9	64.3	85.6	60.7	65.3	69.0
	1994	38.1	64.3	87.7	66.0	64.0	65.6
	1995	37.1	62.8	86.2	67.3	60.0	58.0

Footnote (1) see page 331

Table 3  
Liabilities to Assets (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4123	Hydroelectric Power Plants and Related Structures (Except Transmission Lines)						
	1993	51.3	88.9	111.7	90.7	...	...
	1994	60.8	83.9	104.1	96.1	82.7	...
	1995	65.9	93.2	101.4	97.2	82.3	...
4124	Power and Telecommunication Transmission Lines						
	1993	30.1	55.7	83.1	55.3	56.8	57.3
	1994	36.7	61.6	83.3	61.6	59.6	...
	1995	32.3	55.9	78.1	50.0	60.0	63.5
4129	Other Heavy Construction						
	1993	40.3	72.0	99.7	78.5	64.1	71.6
	1994	39.8	67.4	94.8	75.3	60.9	70.0
	1995	35.5	63.6	91.9	66.7	60.7	78.3
4211	Wrecking and Demolition						
	1993	41.4	78.0	97.4	76.3	80.5	...
	1994	42.7	77.8	97.3	79.2	74.5	...
	1995	35.1	70.2	87.7	69.9	72.2	...
4212	Water Well Drilling						
	1993	25.4	52.4	88.3	53.2	49.0	...
	1994	28.7	57.6	86.8	62.6	50.8	...
	1995	27.2	55.7	85.1	60.2	49.6	...
4213	Septic System Installation						
	1993	47.9	72.7	94.6	74.7	68.0	...
	1994	43.0	72.3	97.9	75.2	68.8	...
	1995	45.2	74.0	91.9	75.3	68.1	...
4214	Excavating and Grading						
	1993	45.5	70.0	91.7	72.2	65.2	71.0
	1994	44.7	69.8	91.9	72.6	64.8	68.5
	1995	43.6	69.1	91.7	73.3	63.6	68.3

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4215	Equipment Rental (With Operator)						
	1993	37.7	70.1	95.5	69.5	70.8	67.1
	1994	39.9	66.2	93.8	69.1	63.4	68.8
	1995	40.6	67.4	90.6	69.4	64.8	56.1
4216	Asphalt Paving						
	1993	44.2	70.9	97.6	79.0	63.0	62.8
	1994	45.4	72.3	98.0	79.9	67.9	61.2
	1995	38.8	68.3	94.7	77.6	58.8	67.6
4217	Fencing Installation						
	1993	42.0	69.2	97.0	79.2	60.1	...
	1994	40.0	69.4	94.3	80.1	62.3	...
	1995	42.5	74.7	95.0	78.2	68.5	...
4219	Other Site Work						
	1993	49.8	78.2	105.7	82.5	64.2	71.6
	1994	51.4	77.7	105.4	83.5	66.8	78.2
	1995	47.2	76.9	102.7	82.9	65.0	78.9
4221	Piledriving Work						
	1993	40.8	60.5	85.6	57.3	67.9	...
	1994	35.6	64.4	82.2	59.4	65.0	...
	1995	35.1	50.7	74.5	50.0	52.2	...
4222	Form Work						
	1993	36.2	69.0	91.2	68.1	71.9	76.6
	1994	40.6	67.4	90.8	66.9	70.4	72.9
	1995	40.0	66.3	84.9	65.5	66.9	94.6
4223	Steel Reinforcing						
	1993	28.7	68.8	93.7	67.4	70.2	...
	1994	32.8	71.8	84.9	61.8	75.6	...
	1995	28.5	64.5	88.6	64.1	76.0	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4224	Concrete Pouring and Finishing						
	1993	38.9	69.2	95.5	73.8	63.9	76.7
	1994	42.1	71.1	96.6	73.5	63.9	71.0
	1995	40.9	71.1	97.5	73.7	65.7	71.8
4225	Precast Concrete Installation						
	1993	25.6	67.2	93.3	70.1	50.5	...
	1994	34.2	59.1	92.6	81.3	49.4	...
	1995	35.4	71.6	93.1	79.4	66.1	...
4226	Rough and Framing Carpentry						
	1993	39.2	74.4	103.5	76.9	66.4	...
	1994	40.0	71.8	101.9	71.8	71.6	60.7
	1995	42.0	71.3	101.4	71.2	71.8	...
4227	Structural Steel Erection						
	1993	36.0	62.1	95.2	61.6	62.1	51.4
	1994	42.1	66.7	98.4	66.7	66.3	51.8
	1995	42.3	64.3	89.0	66.7	63.5	52.4
4229	Other Structural and Related Work						
	1993	42.1	75.2	98.4	69.8	75.2	...
	1994	42.6	77.1	104.1	79.7	70.7	...
	1995	38.4	71.4	91.5	78.3	65.9	...
4231	Masonry Work						
	1993	35.4	68.4	96.7	69.0	63.4	69.5
	1994	36.9	68.6	98.4	69.1	64.5	73.0
	1995	35.2	64.2	92.9	63.6	65.7	70.5
4232	Siding Work						
	1993	41.8	71.3	98.4	71.9	65.4	...
	1994	43.5	73.1	98.7	76.4	65.7	...
	1995	46.3	71.8	98.5	76.3	66.1	...



**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%	\$500,000	\$5 million	
4233	Glass and Glazing Work						
	1993	49.2	80.0	106.0	87.2	73.7	...
	1994	52.3	83.6	105.7	89.2	75.1	...
	1995	48.9	78.7	101.6	84.1	69.3	...
4234	Insulation Work						
	1993	38.0	71.0	96.0	73.5	68.6	52.3
	1994	41.3	71.9	96.1	73.3	70.4	53.5
	1995	42.3	68.2	94.7	65.6	69.1	...
4235	Roof Shingling						
	1993	41.1	71.4	102.3	73.5	67.4	72.1
	1994	42.2	71.0	99.2	75.5	65.8	81.2
	1995	44.3	71.9	100.6	75.0	66.5	80.9
4236	Sheet Metal and Built-Up Roofing						
	1993	40.7	69.5	94.9	70.8	67.6	70.5
	1994	44.4	69.7	95.4	71.9	68.9	61.1
	1995	40.7	66.7	91.7	65.2	67.3	69.9
4239	Other Exterior Close-In Work						
	1993	41.5	66.5	95.5	73.4	52.0	...
	1994	37.9	69.0	95.6	71.4	59.8	...
	1995	35.1	63.5	90.5	63.5	62.7	...
4241	Plumbing						
	1993	39.6	67.3	95.3	69.9	64.0	78.7
	1994	39.8	68.5	94.8	71.0	65.3	75.8
	1995	39.1	67.0	93.1	69.7	63.3	76.3
4242	Dry Heating and Gas Piping Work						
	1993	48.6	76.7	101.3	79.2	71.5	...
	1994	50.3	77.4	101.4	80.4	73.2	...
	1995	44.9	73.1	100.0	77.0	68.8	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4243	Wet Heating and Air Conditioning Work						
	1993	47.4	73.8	98.1	76.3	72.2	77.1
	1994	50.0	75.0	97.8	77.3	73.7	77.9
	1995	47.6	74.2	97.1	74.6	73.3	76.9
4244	Sheet Metal and Other Duct Work						
	1993	43.2	68.3	93.3	69.2	68.2	64.9
	1994	40.4	67.6	92.2	70.8	64.3	64.6
	1995	39.8	66.4	90.4	68.5	61.3	62.0
4251	Process Piping Work						
	1993	23.9	50.9	69.9	53.7	45.6	...
	1994	29.4	52.0	68.9	...	54.6	...
	1995	11.3	31.8	64.5	35.7	31.7	...
4252	Automatic Sprinkler System Installation						
	1993	47.8	72.4	96.0	75.9	69.1	...
	1994	48.7	72.4	95.7	74.1	69.0	...
	1995	44.6	73.7	93.6	75.9	72.3	...
4253	Commercial Refrigeration Work						
	1993	37.8	64.0	83.5	64.9	61.0	...
	1994	39.0	64.8	85.9	67.9	59.3	78.1
	1995	38.5	62.7	83.4	60.6	64.3	...
4254	Environmental Control Work						
	1993	42.8	60.2	97.9	68.1	60.2	...
	1994	29.9	56.9	89.4	50.0	73.8	...
	1995	29.9	64.0	82.3	64.0	63.6	...
4255	Millwright and Rigging						
	1993	36.8	64.9	92.5	66.5	59.2	...
	1994	43.4	72.9	96.9	74.1	65.3	...
	1995	36.7	78.2	97.1	81.3	64.8	...

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4256	Thermal Insulation Work						
	1993	34.5	59.0	76.2	53.8	59.0	...
	1994	35.1	50.7	89.5	65.0	45.3	...
	1995	35.0	54.9	97.9	97.5	47.3	...
4259	Other Mechanical Specialty Work						
	1993	34.1	66.9	92.7	67.5	66.4	62.8
	1994	31.5	58.8	90.1	56.0	61.3	68.3
	1995	33.7	66.5	94.3	56.4	70.0	66.9
4261	Electrical Work						
	1993	36.2	64.9	91.7	66.7	60.7	71.3
	1994	38.4	66.7	92.7	68.9	61.6	74.6
	1995	37.0	63.6	90.2	64.7	61.7	74.5
4271	Plastering and Stucco Work						
	1993	36.2	66.7	102.4	67.2	57.0	...
	1994	34.6	74.5	101.1	71.4	76.1	...
	1995	40.9	71.4	104.4	71.4	71.5	...
4272	Drywall Work						
	1993	40.2	69.0	100.1	68.8	69.2	72.0
	1994	40.9	71.6	99.9	71.4	71.9	70.8
	1995	39.1	70.1	98.9	74.9	65.0	70.8
4273	Acoustical Work						
	1993	35.2	61.9	82.8	64.5	60.9	...
	1994	29.8	57.2	78.3	57.0	58.1	...
	1995	31.4	58.9	80.3	60.7	55.4	...
4274	Finish Carpentry						
	1993	43.3	74.0	104.3	74.2	72.9	74.6
	1994	44.4	77.1	104.1	77.3	74.9	71.7
	1995	44.1	73.2	101.9	74.5	70.3	65.6

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4275	Painting and Decorating Work						
	1993	39.5	70.1	98.6	72.2	64.2	78.3
	1994	41.8	71.2	99.2	72.4	65.2	78.6
	1995	41.0	70.4	98.1	71.6	65.8	79.6
4276	Terrazo and Tile Work						
	1993	38.8	69.8	103.1	72.2	65.9	...
	1994	41.6	71.4	101.5	71.1	72.9	...
	1995	42.0	72.7	102.7	72.5	72.7	...
4277	Hardwood Flooring Installation						
	1993	44.6	71.1	94.0	69.9	74.4	...
	1994	42.9	70.6	99.3	70.4	72.3	...
	1995	39.0	71.3	99.6	71.6	68.7	...
4278	Resilient Flooring and Carpet Work						
	1993	42.1	69.7	95.8	68.8	71.3	70.4
	1994	41.4	72.9	98.2	72.1	74.1	73.3
	1995	38.2	73.4	98.4	74.8	71.3	...
4279	Other Interior and Finishing Work						
	1993	40.8	73.3	90.0	72.8	75.4	...
	1994	46.8	71.7	95.5	72.0	71.4	...
	1995	40.5	71.0	90.9	70.6	75.2	...
4291	Elevator and Escalator Installation						
	1993	33.3	67.3	89.7	67.2	67.8	...
	1994	25.1	58.0	81.5	62.4	52.3	...
	1995	32.3	60.0	85.8	67.3	58.7	...
4292	Ornamental and Miscellaneous Fabricated Metal Installation						
	1993	39.0	75.3	99.0	74.7	75.3	...
	1994	39.4	67.9	82.0	68.1	67.9	...
	1995	34.1	63.2	86.2	61.9	65.8	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4293	Residential Swimming Pool Installation						
	1993	46.8	79.8	106.9	84.0	68.7	...
	1994	44.8	76.2	106.3	82.3	67.7	...
	1995	42.9	75.0	103.7	81.4	67.6	...
4299	Other Trade Work n.e.c.						
	1993	40.0	68.9	95.7	70.6	63.5	82.2
	1994	40.2	70.4	95.7	72.0	68.3	75.0
	1995	38.9	68.2	94.0	70.8	65.1	66.2
4411	Project Management, Construction						
	1993	35.1	70.9	99.0	69.5	75.8	90.4
	1994	35.1	68.7	97.3	65.6	74.2	83.0
	1995	30.6	65.6	94.4	62.6	68.9	86.5
4491	Land Developers						
	1993	48.4	82.1	100.4	79.5	87.1	90.9
	1994	50.0	83.4	100.5	80.5	87.8	92.5
	1995	46.0	82.3	100.4	80.0	85.8	97.8
4499	Other Services Incidental to Construction n.e.c.						
	1993	33.5	72.1	98.6	73.0	64.6	...
	1994	38.0	72.0	95.0	73.5	65.2	...
	1995	36.0	64.1	88.9	64.2	64.1	...

**TRANSPORTATION**

## 4511 Scheduled Air Transport Industry

1993	56.9	89.9	110.3	92.1	87.1	86.5
1994	51.4	82.2	96.9	74.9	83.7	74.4
1995	56.5	77.5	93.9	68.0	84.7	...



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4512	Non-Scheduled Air Transport, Chartered, Industry						
	1993	48.6	78.7	101.0	88.5	72.3	74.2
	1994	48.4	75.3	98.7	79.5	71.6	75.3
	1995	48.8	75.2	100.3	85.4	72.4	78.4
4513	Non-Scheduled Air Transport, Specialty, Industry						
	1993	48.3	74.7	101.1	77.5	71.6	80.5
	1994	49.8	73.8	97.5	75.5	70.6	78.2
	1995	50.0	74.3	93.1	78.5	67.9	...
4521	Airport Operations Industry						
	1993	46.5	90.9	102.2	82.9	91.7	...
	1994	45.1	79.8	94.3	63.6	81.8	...
	1995	...	67.0	...	...	70.9	...
4522	Aircraft Rental Industry						
	1993	54.0	82.7	101.0	82.1	83.2	...
	1994	57.1	84.4	102.7	90.0	74.2	...
	1995	61.7	87.9	100.8	89.5	77.5	...
4523	Aircraft Servicing Industry						
	1993	50.0	83.7	107.1	87.5	74.8	...
	1994	53.7	78.2	101.3	83.0	68.1	...
	1995	44.5	77.2	99.2	83.5	63.6	...
4529	Other Service Industries Incidental to Air Transport						
	1993	64.2	89.4	103.1	96.6	77.5	...
	1994	69.4	87.3	102.9	95.9	78.0	...
	1995	57.6	77.9	91.6	72.5	81.1	...
4531	Railway Transport Industry						
	1993	...	69.5	...	...	80.9	...
	1994	...	63.0	...	...	...	...
	1995	...	...	...	...	...	...

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4532	Service Industry Incidental to Railway Transport						
	1993	27.6	53.3	93.9	57.7	53.3	...
	1994	35.3	70.6	96.0	81.9	64.2	...
	1995	45.4	82.1	101.8	91.0	64.1	...
4541	Freight and Passenger Water Transport Industry						
	1993	38.6	79.6	95.1	89.0	67.1	91.5
	1994	57.9	81.0	101.8	89.7	68.8	94.9
	1995	52.5	83.3	98.7	88.3	74.5	70.0
4542	Ferry Industry						
	1993	49.0	90.3	107.4	90.4	87.3	...
	1994	43.0	94.0	119.7	99.0	74.5	...
	1995	30.4	92.3	111.2	99.8	78.2	...
4543	Marine Towing Industry						
	1993	42.1	69.9	85.8	68.1	74.0	58.7
	1994	39.3	67.6	87.6	67.6	66.8	62.5
	1995	31.6	64.9	88.3	65.3	64.9	71.2
4544	Ship Chartering Industry						
	1993	51.8	87.4	110.6	96.3	74.6	...
	1994	49.6	74.0	102.8	79.0	73.5	...
	1995	41.9	82.7	105.4	95.3	71.8	...
4549	Other Water Transport Industries						
	1993	49.7	69.4	92.4	72.4	66.0	...
	1994	59.8	80.7	112.6	89.6	67.2	...
	1995	48.9	85.9	106.5	94.9	71.1	...
4551	Marine Cargo Handling Industry						
	1993	19.7	46.6	84.1	42.2	48.3	40.9
	1994	28.5	61.6	92.7	49.6	71.9	45.7
	1995	19.9	50.4	84.9	31.6	74.6	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4552	Harbour and Port Operation						
	1993	32.9	82.3	99.3	88.7	72.0	...
	1994	13.8	74.9	96.7	85.6	...	...
	1995	40.7	84.7	97.4	91.2	...	...
4555	Marine Shipping Agencies Industry						
	1993	37.6	65.8	82.1	69.5	64.2	...
	1994	45.4	68.4	92.5	82.3	64.1	...
	1995	53.6	63.3	83.7	72.2	62.1	...
4559	Other Service Industries Incidental to Water Transport						
	1993	25.0	71.6	85.6	66.4	74.4	...
	1994	28.7	64.3	81.2	50.9	68.1	...
	1995	17.1	64.1	108.9	72.2	...	...
4561	General Freight Trucking Industry						
	1993	49.4	76.8	98.2	78.3	73.2	75.8
	1994	50.4	77.6	98.4	80.5	72.5	78.1
	1995	50.0	77.1	98.4	80.1	71.3	78.3
4562	Used Goods Moving and Storage Industry						
	1993	49.6	80.6	104.0	86.2	73.0	75.7
	1994	48.1	79.7	102.7	86.3	71.8	76.8
	1995	52.4	79.0	101.8	81.8	73.7	83.1
4563	Bulk Liquids Trucking Industry						
	1993	29.9	55.6	83.8	55.6	56.5	77.8
	1994	28.8	60.2	84.6	64.4	52.4	73.6
	1995	27.6	58.4	84.6	59.4	56.0	74.5
4564	Dry Bulk Materials Trucking Industry						
	1993	41.6	71.6	95.0	75.8	62.4	73.3
	1994	44.7	71.7	95.7	75.0	65.2	74.1
	1995	41.5	70.0	93.4	74.8	59.3	78.5

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better Q3 75%	Average Q2 50%	Worse Q1 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4565	Forest Products Trucking Industry						
	1993	40.4	67.0	92.2	67.0	67.7	64.5
	1994	41.6	67.3	91.1	67.9	65.0	67.9
	1995	41.2	68.5	90.5	69.8	64.5	57.2
4569	Other Truck Transport Industries						
	1993	50.0	77.3	100.9	79.0	75.0	78.0
	1994	47.6	77.6	102.5	81.8	69.1	68.9
	1995	51.0	78.4	99.7	81.8	67.3	60.8
4571	Urban Transit Systems Industry						
	1993	51.7	78.6	96.3	86.6	64.6	...
	1994	53.9	78.3	93.9	82.6	70.7	...
	1995	40.5	75.4	102.2	87.9	72.8	...
4572	Interurban and Rural Transit Systems Industry						
	1993	46.1	69.7	97.2	71.1	67.6	89.2
	1994	43.9	72.4	97.1	78.0	70.3	82.7
	1995	41.2	73.9	92.1	78.1	72.2	...
4573	School Bus Operations Industry						
	1993	24.2	51.4	77.6	46.9	57.3	79.9
	1994	24.5	50.0	76.2	47.1	57.2	71.4
	1995	23.2	48.4	73.8	44.2	53.9	71.7
4574	Charter and Sightseeing Bus Services Industry						
	1993	48.3	78.6	109.9	93.5	66.4	68.4
	1994	44.8	75.3	104.5	86.2	62.9	...
	1995	44.0	75.5	101.6	83.7	71.7	78.1
4575	Limousine Service to Airports and Stations Industry						
	1993	38.0	76.1	111.7	75.0	86.9	...
	1994	41.0	68.1	115.0	66.2	68.7	...
	1995	41.4	91.8	117.1	91.8	71.8	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4581	Taxicab Industry						
	1993	36.4	72.2	101.7	72.7	68.6	...
	1994	40.4	75.8	102.4	77.5	67.1	...
	1995	38.0	70.2	101.6	69.5	73.1	...
4589	Other Transportation Industries n.e.c.						
	1993	61.9	87.1	112.5	92.2	78.3	...
	1994	63.2	86.5	105.2	89.9	79.5	...
	1995	60.6	81.5	103.3	83.5	72.8	...
4591	Highway, Street and Bridge Maintenance Industry						
	1993	34.5	67.9	97.1	73.5	56.1	82.2
	1994	37.9	69.2	96.1	76.3	59.7	78.8
	1995	31.4	69.3	88.6	72.9	57.7	74.8
4592	Freight Forwarding Industry						
	1993	56.3	83.6	100.9	78.7	85.2	91.9
	1994	60.7	85.2	101.5	85.2	85.2	90.6
	1995	60.9	82.8	100.0	85.1	81.1	81.6
4599	Other Service Industries Incidental to Transportation n.e.c.						
	1993	55.6	80.7	100.5	78.8	81.8	81.2
	1994	55.4	81.3	101.4	80.9	81.6	80.5
	1995	51.2	79.1	100.0	80.0	75.9	83.5
4611	Natural Gas Pipeline Transport Industry						
	1993	...	37.7	...	...	51.1	...
	1994	...	42.2	...	...	42.2	...
	1995	...	...	...	...	...	...
4612	Crude Oil Pipeline Transport Industry						
	1993	...	66.2	...	68.8	...	34.1
	1994	...	63.4	...	31.6	68.1	35.8
	1995	...	...	...	...	...	...



**Table 3**  
**Liabilities to Assets (%)**

		Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <i>(1)</i>			Median		Median
SIC-E	Industry Name	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
<i>STORAGE</i>							
4711	Grain Elevator Industry						
	1993	61.8	73.8	99.8	79.1	63.8	79.7
	1994	59.0	85.0	101.2	90.9	69.7	84.1
	1995	66.0	86.3	97.3	87.5	77.0	...
4791	Refrigerated Warehousing Industry						
	1993	49.8	84.1	105.9	86.3	80.3	...
	1994	49.9	81.9	107.5	80.3	88.8	...
	1995	57.2	79.1	100.9	66.7	84.1	...
4799	Other Storage and Warehousing Industries n.e.c.						
	1993	45.2	82.9	103.0	88.4	77.3	75.7
	1994	50.6	83.7	105.4	89.7	78.6	78.8
	1995	54.5	85.2	104.2	90.8	78.2	72.1
<i>COMMUNICATIONS</i>							
4811	Radio Broadcasting Industry						
	1993	34.3	70.7	106.3	66.7	72.0	93.1
	1994	37.1	69.2	102.3	63.9	72.1	85.8
	1995	35.9	67.0	98.5	62.7	69.0	87.1
4812	Television Broadcasting Industry						
	1993	36.3	72.6	104.3	86.0	63.7	...
	1994	30.1	84.8	106.5	89.6	80.1	74.5
	1995	21.7	66.1	101.9	72.3	62.1	79.6

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
4813	Combined Radio and Television Broadcasting Industry						
	1993	...	37.5	...	37.5	...	47.8
	1994	...	66.9	...	...	...	...
	1995	...	53.6	...	...	...	...
4814	Cable Television Industry						
	1993	40.4	64.6	84.9	65.4	62.6	87.6
	1994	38.4	63.1	85.7	63.1	63.3	87.6
	1995	35.0	60.3	82.1	59.2	60.5	84.0
4821	Telecommunication Carriers Industry						
	1993	46.7	74.9	99.5	79.2	69.9	52.0
	1994	51.0	81.5	106.8	91.8	76.9	56.5
	1995	48.6	77.8	98.3	82.5	75.5	93.9
4839	Other Telecommunication Industries						
	1993	40.6	86.4	108.9	97.7	70.9	...
	1994	40.8	83.4	104.3	92.7	78.9	...
	1995	48.4	86.5	111.1	84.4	87.4	...
4841	Postal Service Industry						
	1993	59.7	92.4	112.2	94.0	81.3	...
	1994	65.5	94.2	112.6	98.6	88.5	...
	1995	60.8	95.1	117.0	104.4	83.9	...
4842	Courier Service Industry						
	1993	54.3	80.4	107.5	84.0	77.6	73.1
	1994	54.6	84.0	105.7	86.1	78.1	69.0
	1995	54.3	80.1	102.8	83.6	74.3	68.0

Table 3

*Liabilities to Assets (%)*

		Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <sup>(1)</sup>			Median		Median
SIC-E	Industry Name	Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
<i>UTILITIES</i>							
4911	Electric Power Systems Industry						
	1993	40.0	69.6	96.9	81.5	59.0	61.3
	1994	41.2	71.4	92.2	72.0	70.8	59.1
	1995	58.9	72.2	95.6	72.9	65.0	...
4921	Gas Distribution Systems Industry						
	1993	8.4	22.2	81.7	30.1	20.2	77.2
	1994	8.0	19.6	64.4	30.3	18.7	77.0
	1995	7.1	11.1	42.7	10.4	11.6	85.3
4931	Water Systems Industry						
	1993	64.7	85.0	107.2	89.6	76.8	...
	1994	40.7	81.3	102.7	84.7	75.4	...
	1995	54.7	77.8	96.8	89.4	75.0	...
4999	Other Utility Industries n.e.c.						
	1993	38.9	72.7	97.0	76.1	68.8	69.2
	1994	42.6	74.9	96.6	78.2	68.4	70.3
	1995	36.6	68.9	95.9	73.1	64.2	71.9
<i>WHOLESALE</i>							
5011	Livestock, Wholesale						
	1993	33.9	65.3	94.1	69.7	60.1	64.9
	1994	32.5	66.8	91.9	67.2	66.4	67.4
	1995	36.3	64.9	91.7	68.8	61.3	62.3

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5012	Grain, Wholesale						
	1993	42.8	72.7	98.1	72.7	72.2	66.8
	1994	41.7	70.6	97.0	72.0	70.6	64.9
	1995	38.7	72.4	89.4	71.1	72.4	73.1
5019	Other Farm Products, Wholesale						
	1993	50.9	85.1	108.9	91.3	77.2	71.2
	1994	51.9	83.4	104.9	90.3	76.1	72.1
	1995	52.9	79.8	102.5	85.3	76.1	77.6
5111	Petroleum Products, Wholesale						
	1993	28.0	60.7	86.3	61.5	59.6	72.2
	1994	28.4	59.0	87.5	61.3	57.9	70.3
	1995	29.2	59.2	87.0	57.8	61.6	69.0
5211	Confectionery, Wholesale						
	1993	41.3	78.3	99.1	80.4	71.6	75.6
	1994	37.2	71.0	100.7	73.2	70.8	80.3
	1995	40.9	77.1	97.1	80.9	72.5	77.0
5212	Frozen Foods (Packaged), Wholesale						
	1993	51.9	80.8	103.2	82.7	80.8	77.7
	1994	54.4	80.4	110.8	94.2	75.6	81.1
	1995	43.4	76.5	110.3	87.2	76.1	70.4
5213	Dairy Products, Wholesale						
	1993	39.3	73.3	101.4	80.1	59.0	79.0
	1994	40.8	73.4	98.5	76.1	63.2	81.2
	1995	36.7	80.6	99.6	88.5	65.8	84.5
5214	Poultry and Eggs, Wholesale						
	1993	32.0	75.6	96.8	86.1	72.8	69.7
	1994	31.6	71.2	98.7	84.0	68.2	72.8
	1995	30.7	74.6	107.6	74.6	73.3	72.4

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5215	Fish and Seafood, Wholesale						
	1993	48.4	84.1	105.2	91.5	81.8	69.6
	1994	46.0	81.2	103.0	90.3	76.4	74.5
	1995	44.3	80.6	104.3	94.7	73.1	67.6
5216	Fresh Fruit and Vegetables, Wholesale						
	1993	44.8	75.8	99.0	84.2	72.3	79.7
	1994	44.9	77.8	100.8	81.8	74.9	78.6
	1995	47.4	80.9	101.9	87.8	79.6	78.3
5217	Meat and Meat Products, Wholesale						
	1993	44.5	77.0	101.0	91.4	74.6	72.0
	1994	47.9	78.7	99.8	87.8	75.3	77.1
	1995	44.0	78.4	94.5	71.6	79.8	80.2
5219	Other Foods, Wholesale						
	1993	48.5	81.9	103.2	88.2	79.4	76.6
	1994	50.0	83.3	107.1	92.3	80.7	77.6
	1995	48.3	82.4	103.7	90.6	78.9	75.3
5221	Beverages, Wholesale						
	1993	35.2	72.9	99.5	81.3	68.0	71.9
	1994	45.1	72.4	97.9	78.7	69.3	78.1
	1995	44.1	75.3	99.1	86.7	66.6	70.7
5231	Drugs, Wholesale						
	1993	26.5	59.4	94.5	52.8	61.5	71.0
	1994	26.7	67.4	101.7	68.4	67.3	70.9
	1995	23.7	57.7	97.7	53.8	59.5	59.2
5232	Toilet Soaps and Preparations, Wholesale						
	1993	40.0	74.8	98.4	80.9	68.7	69.8
	1994	42.7	76.3	101.4	87.5	61.9	71.2
	1995	45.5	73.5	100.2	88.8	67.7	74.1



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%			
5239	Drug Sundries and Other Drugs and Toilet Preparations, Wholesale						
	1993	43.2	76.2	94.7	82.7	71.0	77.0
	1994	46.6	78.8	97.2	87.1	72.6	76.6
	1995	57.3	76.5	96.2	86.5	71.5	...
5241	Tobacco Products, Wholesale						
	1993	22.6	40.8	79.0	53.7	31.0	62.8
	1994	16.8	49.2	70.2	51.7	36.9	50.8
	1995	15.0	41.3	67.4	50.7	34.4	58.5
5311	Men's and Boys' Clothing and Furnishings, Wholesale						
	1993	37.4	68.8	96.3	65.6	70.3	86.3
	1994	39.1	68.3	95.5	58.8	72.6	80.5
	1995	36.4	66.6	102.3	60.2	69.0	77.9
5312	Women's, Misses' and Children's Outerwear Wholesale						
	1993	41.5	70.2	95.0	64.1	72.8	78.0
	1994	42.1	70.3	95.9	75.0	66.8	79.8
	1995	49.4	72.0	97.5	72.8	70.4	80.5
5313	Women's, Misses' and Children's Hosiery, Underwear and Apparel Accessories Wholesale						
	1993	44.2	77.9	102.9	82.1	76.2	54.9
	1994	47.6	77.2	103.4	85.9	72.3	58.6
	1995	44.3	75.1	102.4	77.4	73.2	54.9
5314	Footwear, Wholesale						
	1993	37.6	66.6	98.6	63.0	73.5	79.6
	1994	37.9	71.8	96.9	73.0	70.6	77.1
	1995	29.1	68.8	98.4	68.8	69.2	80.3
5319	Other Apparel, Wholesale						
	1993	35.8	71.8	101.1	75.0	70.1	75.2
	1994	40.0	73.1	100.7	83.7	68.7	76.3
	1995	39.5	68.1	94.7	76.3	59.6	74.0

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5321	Piece Goods, Wholesale						
	1993	38.0	68.8	91.7	67.1	69.6	68.9
	1994	39.2	70.5	92.2	75.0	67.3	68.9
	1995	33.3	63.1	87.4	61.8	63.2	71.7
5329	Notions and Other Dry Goods, Wholesale						
	1993	34.7	65.4	95.2	79.0	56.1	59.6
	1994	41.1	68.6	100.4	85.2	55.8	52.0
	1995	31.9	66.5	94.5	78.3	55.8	57.8
5411	Electrical Household Appliances, Wholesale						
	1993	35.7	66.1	95.8	62.5	69.6	66.5
	1994	34.0	70.9	97.8	72.8	67.2	67.8
	1995	33.8	67.3	94.5	60.0	70.2	62.0
5412	Electronic Household Appliances, Wholesale						
	1993	47.2	76.5	101.0	80.2	70.7	78.8
	1994	48.6	79.5	101.4	84.5	75.9	77.6
	1995	50.0	73.9	98.3	73.9	74.3	83.8
5421	Household Furniture, Wholesale						
	1993	36.1	77.5	102.0	72.2	79.1	53.5
	1994	33.3	74.9	103.8	67.4	75.5	80.9
	1995	23.6	68.6	101.5	62.5	73.5	78.3
5431	China, Glassware, Crockery and Pottery, Wholesale						
	1993	37.2	77.2	99.3	90.5	66.8	71.0
	1994	40.2	78.9	100.8	95.7	77.0	70.6
	1995	41.9	79.1	99.9	91.1	75.3	58.7
5432	Floor Coverings, Wholesale						
	1993	52.5	83.6	105.5	91.8	77.9	72.8
	1994	56.8	87.1	105.0	96.1	84.7	75.2
	1995	57.4	81.9	100.1	86.7	81.8	85.6

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5433	Linens, Draperies and Other Textile Furnishings, Wholesale						
	1993	47.5	80.4	98.0	84.5	80.2	63.4
	1994	49.2	83.8	102.8	97.8	73.5	66.2
	1995	52.5	85.5	101.4	91.3	77.7	67.9
5439	Other Household Furnishings, Wholesale						
	1993	41.6	80.8	102.5	83.3	77.1	73.3
	1994	40.4	77.0	105.1	76.1	77.6	66.8
	1995	41.9	80.9	102.3	91.9	71.6	68.1
5511	Automobiles, Wholesale						
	1993	50.4	86.6	105.6	97.3	76.8	88.6
	1994	53.9	88.2	105.1	98.0	84.0	80.4
	1995	53.6	83.6	101.7	92.8	80.0	81.4
5512	Trucks and Buses, Wholesale						
	1993	50.4	76.6	94.0	80.8	73.7	79.0
	1994	51.1	75.7	95.1	83.7	70.9	80.7
	1995	50.0	73.2	93.1	79.5	70.6	82.4
5519	Other Motor Vehicles and Trailers, Wholesale						
	1993	46.8	83.5	102.0	85.3	79.7	80.7
	1994	53.8	77.7	103.9	84.9	73.7	76.9
	1995	43.1	76.7	97.0	86.0	74.9	73.5
5521	Tires and Tubes, Wholesale						
	1993	49.9	79.5	97.1	90.6	74.2	79.4
	1994	46.3	74.9	95.7	83.6	73.1	80.9
	1995	47.6	72.4	92.7	81.9	70.8	82.6
5529	Other Motor Vehicle Parts and Accessories, Wholesale						
	1993	39.9	69.4	93.5	77.3	64.7	70.8
	1994	39.7	69.3	91.3	74.8	66.2	70.7
	1995	39.8	67.1	91.0	74.3	63.4	72.1

Table 3  
Liabilities to Assets (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5611	Iron and Steel Primary Forms and Structural Shapes, Wholesale						
	1993	38.5	60.2	81.7	51.7	62.2	74.2
	1994	38.0	65.4	83.7	48.7	70.7	77.1
	1995	39.1	64.8	82.9	59.7	66.0	71.3
5612	Other Iron and Steel Products, Wholesale						
	1993	41.1	65.1	93.8	63.7	66.7	71.9
	1994	41.3	71.7	96.0	68.1	73.0	69.4
	1995	43.3	71.7	92.8	70.5	72.2	67.1
5613	Non-Ferrous Metal and Metal Products, Wholesale						
	1993	34.3	75.1	96.1	80.9	68.0	81.4
	1994	29.5	75.1	92.0	79.9	71.6	84.7
	1995	39.3	67.7	96.6	72.7	67.2	77.7
5619	Combination Metal and Metal Products, Wholesale						
	1993	48.6	72.5	91.3	83.9	68.7	76.7
	1994	48.1	69.7	93.9	87.3	66.4	84.1
	1995	47.7	71.2	84.1	78.7	70.8	69.0
5621	Hardware, Wholesale						
	1993	39.5	67.6	94.8	74.9	64.1	69.0
	1994	41.3	68.5	94.7	74.0	64.7	69.8
	1995	44.5	66.8	94.0	72.4	63.6	68.2
5622	Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale						
	1993	41.3	71.4	96.3	76.7	67.6	65.8
	1994	43.7	72.0	95.7	78.3	69.4	66.6
	1995	42.8	68.6	94.0	73.1	66.2	59.1
5631	Lumber, Plywood and Millwork, Wholesale						
	1993	41.4	67.5	92.2	78.8	64.0	73.0
	1994	41.6	70.0	94.3	82.4	65.7	70.7
	1995	38.5	67.1	92.2	77.8	64.1	68.5

Footnote (1) see page 331



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%			
5632	Paint, Glass and Wallpaper, Wholesale						
	1993	36.3	69.1	96.9	72.1	67.6	63.0
	1994	35.8	69.9	97.1	70.5	68.7	63.1
	1995	31.7	68.0	90.4	68.5	68.0	73.8
5639	Other Building Materials, Wholesale						
	1993	41.5	68.4	93.8	77.1	66.2	70.1
	1994	42.4	68.6	93.7	78.0	66.3	68.0
	1995	41.9	69.8	92.4	77.0	66.9	65.1
5711	Farm Machinery, Equipment and Supplies, Wholesale						
	1993	41.6	70.2	90.2	66.7	71.4	75.0
	1994	39.3	68.6	87.6	65.7	69.5	75.7
	1995	40.9	69.1	85.8	68.2	69.3	76.7
5721	Construction and Forestry Machinery, Equipment and Supplies, Wholesale						
	1993	43.4	71.7	91.8	75.4	68.1	76.6
	1994	43.5	68.1	89.6	72.7	67.0	73.9
	1995	41.2	66.3	88.3	67.1	66.2	75.1
5722	Mining Machinery, Equipment and Supplies, Wholesale						
	1993	35.2	59.4	85.6	63.0	58.4	61.2
	1994	39.4	63.7	85.6	58.7	65.3	75.9
	1995	41.0	59.6	84.2	54.4	60.9	79.3
5731	Industrial Machinery, Equipment and Supplies, Wholesale						
	1993	40.8	68.1	92.0	70.5	66.8	67.8
	1994	42.2	69.3	91.7	70.6	68.7	68.9
	1995	41.6	67.0	89.8	67.1	67.0	70.8
5741	Electrical Wiring Supplies and Electrical Construction Material, Wholesale						
	1993	43.9	70.2	94.3	69.9	70.3	66.8
	1994	44.9	71.4	93.4	75.5	70.4	70.2
	1995	45.5	70.4	93.3	72.8	70.0	68.9

Footnote (1) see page 331



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5742	Electrical Generating and Transmission Equipment and Supplies, Wholesale						
	1993	42.3	68.2	89.6	78.1	61.7	74.1
	1994	39.2	65.0	92.0	73.6	63.7	67.2
	1995	43.8	73.1	93.1	71.8	74.6	69.9
5743	Electronic Machinery, Equipment and Supplies, Wholesale						
	1993	42.2	73.1	98.8	80.6	68.4	70.1
	1994	44.1	72.5	99.6	83.5	64.7	70.6
	1995	42.1	69.7	96.6	79.0	62.8	72.6
5749	Other Electrical and Electronic Machinery, Equipment and Supplies, Wholesale						
	1993	50.0	81.5	104.0	89.0	69.8	71.3
	1994	54.6	82.8	101.4	89.4	75.5	72.2
	1995	53.3	77.6	103.4	81.5	71.3	68.9
5791	Office and Store Machinery, Equipment and Supplies, Wholesale						
	1993	47.9	73.9	97.1	78.3	71.3	75.3
	1994	49.0	74.1	96.0	78.7	72.1	73.1
	1995	46.5	74.0	95.7	81.8	70.4	71.8
5792	Service Machinery, Equipment and Supplies, Wholesale						
	1993	41.7	74.3	97.8	80.6	70.2	70.3
	1994	47.3	77.4	99.4	83.6	70.3	64.5
	1995	43.8	73.0	97.6	81.3	69.3	54.0
5793	Professional Machinery, Equipment and Supplies, Wholesale						
	1993	38.4	69.9	95.1	71.4	68.6	69.9
	1994	40.0	68.6	95.3	70.3	67.9	73.5
	1995	37.9	67.2	93.2	71.4	65.0	71.6
5799	Other Machinery, Equipment and Supplies n.e.c., Wholesale						
	1993	43.8	72.7	97.8	74.3	70.4	75.9
	1994	45.3	72.9	97.8	76.2	71.1	76.0
	1995	43.4	69.5	94.1	74.4	68.1	75.0

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5911	Automobile Wrecking						
	1993	34.7	67.4	92.1	82.2	51.5	64.3
	1994	35.4	65.5	92.8	82.1	50.9	57.6
	1995	35.7	64.5	90.8	77.6	57.6	54.2
5919	Other Waste Materials, Wholesale						
	1993	41.0	74.2	100.4	81.8	70.4	69.7
	1994	43.5	73.8	96.3	79.5	69.4	74.5
	1995	42.9	70.0	95.7	79.4	65.1	76.2
5922	Stationery and Office Supplies, Wholesale						
	1993	50.0	73.4	98.3	80.5	69.1	75.8
	1994	49.4	76.4	98.6	78.5	72.7	76.1
	1995	47.9	79.4	99.4	80.2	78.8	76.3
5929	Other Paper and Paper Products, Wholesale						
	1993	35.8	71.5	96.6	80.5	64.2	69.7
	1994	37.6	71.3	97.2	80.9	65.6	79.7
	1995	36.3	65.0	92.2	69.2	63.3	77.2
5931	Agricultural Feeds, Wholesale						
	1993	49.5	77.3	99.2	89.4	70.7	66.7
	1994	49.2	78.4	101.2	86.3	74.3	71.4
	1995	49.9	77.5	98.1	82.0	74.4	68.5
5932	Seeds and Seed Processing, Wholesale						
	1993	23.4	55.7	84.2	41.3	60.8	69.3
	1994	27.3	60.2	88.5	50.4	62.1	66.1
	1995	25.0	56.4	85.8	49.2	59.9	66.0
5939	Agricultural Chemical and Other Farm Supplies, Wholesale						
	1993	35.3	65.3	88.1	60.9	70.5	70.6
	1994	37.0	66.7	89.0	65.8	67.5	70.7
	1995	38.7	67.7	90.3	65.1	67.8	73.9

Footnote (1) see page 331

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5941	Toys, Novelties and Fireworks, Wholesale						
	1993	37.7	74.4	100.7	85.4	63.5	72.9
	1994	49.9	81.6	105.7	94.0	66.8	72.3
	1995	41.3	78.1	106.0	90.1	69.4	65.5
5942	Amusement and Sporting Goods, Wholesale						
	1993	48.0	76.9	101.3	77.4	76.4	77.7
	1994	50.3	79.2	102.6	80.0	79.1	74.2
	1995	44.9	76.1	103.2	86.5	71.1	72.3
5951	Photographic Equipment and Supplies, Wholesale						
	1993	37.8	66.8	100.4	85.4	63.9	85.7
	1994	38.5	73.6	99.7	80.2	63.8	84.7
	1995	35.1	62.3	100.5	72.3	59.7	83.5
5952	Musical Instruments and Accessories, Wholesale						
	1993	47.7	82.0	98.9	92.2	77.0	80.7
	1994	42.1	85.4	102.8	92.1	79.5	77.7
	1995	42.6	80.9	102.5	89.0	69.6	74.3
5961	Jewellery and Watches, Wholesale						
	1993	52.3	81.6	102.4	88.6	73.5	79.1
	1994	50.7	81.2	101.8	85.8	74.7	75.4
	1995	47.8	80.2	102.3	84.1	77.9	76.5
5971	Industrial and Household Chemicals, Wholesale						
	1993	41.3	75.2	97.8	85.0	70.0	79.0
	1994	43.0	74.2	97.3	83.7	68.5	79.3
	1995	40.5	70.7	96.4	82.4	65.6	73.4
5981	General Merchandise, Wholesale						
	1993	47.7	79.4	103.1	79.9	77.9	83.9
	1994	46.6	79.5	105.3	80.0	79.4	80.7
	1995	50.3	80.2	105.3	83.3	78.5	74.4

Footnote (1) see page 331

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
5991	Books, Periodicals and Newspapers, Wholesale						
	1993	48.9	76.7	101.6	82.3	75.7	80.1
	1994	45.7	72.5	99.4	75.0	69.6	77.3
	1995	40.7	68.2	92.2	66.6	68.9	76.8
5992	Second-Hand Goods, Wholesale (Except Machinery and Automotive)						
	1993	52.0	95.0	100.4	94.4	96.0	...
	1994	38.6	91.7	100.0	92.9	88.5	...
	1995	54.2	86.7	99.1	99.4	74.8	...
5993	Forest Products, Wholesale						
	1993	33.1	75.0	99.2	79.3	73.8	76.0
	1994	46.4	71.6	101.7	82.2	69.6	67.8
	1995	38.5	63.4	90.7	58.2	67.6	68.4
5999	Other Products n.e.c., Wholesale						
	1993	41.4	77.1	101.0	79.9	74.6	71.6
	1994	42.9	77.2	101.6	81.9	72.5	73.7
	1995	40.2	74.4	99.6	76.9	72.5	71.2
<b>RETAIL</b>							
6011	Food (Groceries) Stores						
	1993	43.1	73.6	98.6	75.0	73.1	75.7
	1994	43.8	75.3	99.3	75.3	75.3	76.5
	1995	41.6	71.8	97.6	69.1	72.1	73.7
6012	Food (Specialty) Stores						
	1993	55.8	87.5	108.5	94.1	80.9	80.3
	1994	56.3	87.2	108.6	94.4	80.7	79.6
	1995	55.2	86.5	107.3	94.2	80.8	75.2

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6021	Liquor Stores						
	1993	57.5	98.9	117.0	102.4	92.9	...
	1994	84.5	94.9	103.4	98.7	92.6	91.7
	1995	72.2	95.5	104.6	95.9	95.5	81.5
6022	Wine Stores						
	1993	40.9	63.2	84.1	77.0	60.8	...
	1994	40.2	65.1	99.0	96.5	52.6	...
	1995	23.1	59.8	92.6	78.6	49.8	...
6023	Beer Stores						
	1993	70.8	103.2	114.8	104.8	77.3	...
	1994	70.9	104.5	136.3	113.3	78.3	...
	1995	49.3	98.3	121.9	113.0	71.6	...
6031	Pharmacies						
	1993	33.3	62.4	91.1	64.9	62.2	86.0
	1994	33.3	63.0	92.9	63.6	62.8	85.1
	1995	32.7	61.5	92.1	64.7	61.3	84.9
6032	Patent Medicine and Toiletries Stores						
	1993	45.9	83.9	103.7	93.8	70.9	83.5
	1994	46.2	80.3	102.3	88.7	69.9	80.5
	1995	48.8	80.5	104.2	92.5	66.2	74.9
6111	Shoe Stores						
	1993	48.8	79.3	101.8	84.8	68.9	86.6
	1994	48.3	78.3	103.2	84.6	69.5	72.3
	1995	47.5	76.4	98.8	82.8	67.7	69.5
6121	Men's Clothing Stores						
	1993	38.7	72.5	98.9	77.6	61.4	59.2
	1994	36.6	72.3	98.2	77.3	63.0	59.2
	1995	38.5	72.5	98.0	77.5	62.5	63.0



**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6131	Women's Clothing Stores						
	1993	50.0	84.3	109.3	89.4	72.0	82.2
	1994	53.0	86.9	112.7	92.7	73.3	78.7
	1995	50.0	83.4	107.8	87.3	73.4	77.3
6141	Clothing Stores n.e.c.						
	1993	61.9	95.2	124.1	102.0	69.5	...
	1994	64.5	94.1	118.3	98.1	68.5	...
	1995	62.7	94.7	116.7	101.2	68.6	...
6151	Fabric and Yarn Stores						
	1993	45.7	79.3	101.0	82.6	67.9	58.1
	1994	44.0	77.4	99.5	83.3	67.9	64.8
	1995	43.5	80.0	101.4	84.4	68.3	62.6
6211	Household Furniture Stores (With Appliances and Furnishings)						
	1993	38.9	69.3	94.1	81.6	65.9	64.0
	1994	38.9	70.7	94.8	82.6	66.7	59.7
	1995	37.9	67.1	91.0	76.3	65.2	62.5
6212	Household Furniture Stores (Without Appliances and Furnishings)						
	1993	49.1	77.3	100.8	87.4	71.6	67.3
	1994	49.7	76.1	101.7	87.1	71.9	73.2
	1995	46.5	74.6	97.3	80.5	71.3	72.5
6213	Furniture Refinishing and Repair Shops						
	1993	57.1	90.1	114.9	92.5	78.0	...
	1994	54.9	84.9	113.8	88.3	78.7	...
	1995	54.8	86.0	112.0	87.3	75.1	...
6221	Appliance, Television, Radio and Stereo Stores						
	1993	44.9	78.0	102.9	83.0	71.1	79.9
	1994	46.6	77.4	100.3	84.5	70.8	80.1
	1995	43.3	74.0	96.7	79.3	67.7	79.9

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6222	Television, Radio and Stereo Stores						
	1993	53.4	80.8	102.5	87.8	74.7	72.4
	1994	51.8	80.5	101.1	87.5	73.6	74.6
	1995	51.3	79.0	100.3	83.9	75.2	69.9
6223	Appliance, Television, Radio and Stereo Repair Shops						
	1993	41.2	74.2	97.8	76.9	64.7	...
	1994	41.7	74.7	98.6	77.3	64.3	...
	1995	40.0	71.8	100.3	75.0	62.7	...
6231	Floor Covering Stores						
	1993	52.1	80.9	104.9	93.2	75.1	80.1
	1994	52.1	81.8	103.0	89.5	76.4	78.8
	1995	50.3	79.0	103.4	89.3	75.4	72.5
6232	Drapery Stores						
	1993	56.0	87.8	110.0	91.9	77.1	...
	1994	61.8	90.3	113.6	93.9	77.5	...
	1995	55.2	87.5	113.1	90.3	79.9	...
6239	Other Household Furnishings Stores						
	1993	63.0	88.0	106.0	93.9	80.7	75.8
	1994	63.6	88.4	108.8	93.6	80.8	82.2
	1995	61.9	88.3	107.3	92.8	81.8	78.2
6311	Automobile (New) Dealers						
	1993	54.0	77.8	95.6	70.0	79.1	80.6
	1994	54.6	78.4	95.4	72.1	79.5	80.7
	1995	50.3	76.1	94.2	68.3	78.1	80.5
6312	Automobile (Used) Dealers						
	1993	57.8	84.2	106.4	89.4	80.0	78.3
	1994	54.5	84.0	104.2	89.2	79.4	79.7
	1995	52.4	82.8	103.2	89.7	77.4	78.1

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6321	Motor Home and Travel Trailer Dealers						
	1993	58.6	81.5	98.1	84.4	79.7	80.4
	1994	58.6	80.7	97.0	81.9	80.7	78.5
	1995	59.0	82.3	97.8	87.2	81.2	80.4
6322	Boats, Outboard Motors and Boating Accessories Dealers						
	1993	62.0	87.6	101.9	91.0	84.9	77.2
	1994	60.0	85.3	100.6	89.2	84.2	82.8
	1995	58.7	87.3	100.6	89.9	86.5	87.1
6323	Motorcycle and Snowmobile Dealers						
	1993	60.3	79.5	96.3	87.0	76.7	79.9
	1994	62.0	79.3	94.5	85.7	76.0	76.0
	1995	61.9	81.2	95.1	85.2	79.6	74.4
6329	Other Recreational Vehicle Dealers						
	1993	62.6	86.0	96.7	82.4	88.9	...
	1994	54.2	85.8	97.8	72.7	89.6	...
	1995	54.4	84.7	98.2	75.6	89.8	...
6331	Gasoline Service Stations						
	1993	41.4	71.9	98.7	76.6	69.6	74.9
	1994	42.3	71.6	98.6	78.8	68.8	71.6
	1995	41.0	70.7	97.6	75.8	67.9	74.3
6341	Home and Auto Supply Stores						
	1993	45.2	78.2	101.7	60.1	88.5	74.7
	1994	38.2	79.7	100.3	71.8	84.7	77.0
	1995	40.1	78.1	97.9	65.1	80.7	80.2
6342	Tire, Battery, Parts and Accessories Stores						
	1993	49.0	76.3	98.7	86.1	70.8	74.0
	1994	49.1	76.8	98.6	87.8	69.5	72.7
	1995	47.2	73.9	96.5	83.6	68.5	76.9

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6351	Garages (General Repairs)						
	1993	48.6	80.0	104.5	84.6	67.9	63.7
	1994	50.0	82.3	105.3	86.7	70.6	76.0
	1995	48.9	80.6	103.1	86.3	71.3	70.8
6352	Paint and Body Repair Shops						
	1993	49.6	80.5	105.8	85.2	70.3	56.2
	1994	50.9	80.9	106.0	87.6	71.5	77.7
	1995	48.0	78.4	102.8	83.4	70.5	83.2
6353	Muffler Replacement Shops						
	1993	41.1	74.3	102.9	83.4	68.1	...
	1994	41.2	71.2	99.3	82.3	65.4	...
	1995	39.5	70.0	103.0	85.0	59.9	...
6354	Motor Vehicle Glass Replacement Shops						
	1993	51.4	77.7	101.9	83.1	65.5	...
	1994	50.0	77.2	101.9	86.4	59.3	...
	1995	50.2	75.2	97.7	82.9	64.4	...
6355	Motor Vehicle Transmission Repair and Replacement Shops						
	1993	42.0	73.1	102.6	77.6	49.5	...
	1994	43.5	75.1	103.0	79.3	54.9	...
	1995	37.3	74.2	101.1	78.5	54.6	...
6359	Other Motor Vehicle Repair Shops						
	1993	40.0	71.3	99.5	75.0	55.1	...
	1994	38.7	70.3	98.0	75.0	55.1	69.4
	1995	37.7	70.0	97.0	76.8	56.4	66.2
6391	Car Washes						
	1993	56.7	90.4	110.2	92.1	76.9	...
	1994	56.5	88.7	105.7	89.8	84.6	...
	1995	54.6	87.2	105.8	90.8	73.9	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6399	Other Motor Vehicle Services n.e.c.						
	1993	62.1	89.6	115.3	94.6	77.7	71.5
	1994	59.9	88.5	113.7	92.7	77.6	75.5
	1995	58.1	86.7	108.7	89.1	77.5	69.9
6411	Department Stores						
	1993	55.2	76.0	102.9	87.3	72.0	...
	1994	47.7	86.1	114.8	98.9	73.9	...
	1995	40.5	67.6	93.5	77.3	62.8	...
6412	General Stores						
	1993	32.1	62.4	91.0	75.3	55.2	50.8
	1994	32.1	64.3	90.8	75.4	55.7	44.3
	1995	33.3	62.8	89.5	79.0	54.2	46.2
6413	Other General Merchandise Stores						
	1993	38.1	72.2	99.6	81.6	64.0	56.2
	1994	41.0	77.6	101.9	91.8	67.8	55.6
	1995	40.1	77.8	102.5	90.9	67.1	58.9
6511	Book and Stationery Stores						
	1993	52.2	79.5	104.5	87.8	71.1	73.4
	1994	51.8	81.5	106.0	91.0	74.3	79.6
	1995	49.0	79.5	102.9	87.4	71.9	78.0
6521	Florist Shops						
	1993	56.8	87.3	115.1	92.0	65.3	...
	1994	58.0	88.2	118.7	92.6	74.8	...
	1995	57.1	85.6	112.5	90.9	70.7	...
6522	Lawn and Garden Centres						
	1993	41.5	75.7	98.3	81.5	74.0	...
	1994	44.3	79.1	98.4	85.2	74.7	...
	1995	43.0	77.3	101.3	87.7	71.3	85.9



**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6531	Hardware Stores						
	1993	41.6	70.7	94.2	75.6	67.3	73.3
	1994	42.7	70.6	93.1	75.3	68.8	71.8
	1995	43.7	70.8	94.2	75.2	69.3	76.4
6532	Paint, Glass and Wallpaper Stores						
	1993	50.7	82.3	106.1	91.7	74.4	...
	1994	52.8	86.2	108.8	92.3	80.1	52.6
	1995	55.3	84.4	107.0	89.8	76.9	52.8
6541	Sporting Goods Stores						
	1993	55.3	79.9	101.6	87.4	73.5	72.9
	1994	55.6	80.2	100.9	87.0	73.8	68.0
	1995	54.0	79.9	99.6	87.4	73.2	67.3
6542	Bicycle Shops						
	1993	55.7	83.3	104.1	87.4	73.9	...
	1994	56.8	82.3	102.1	87.4	70.3	...
	1995	60.8	83.9	101.6	89.0	73.7	...
6551	Musical Instrument Stores						
	1993	46.6	72.4	98.0	80.2	64.9	72.4
	1994	49.1	76.5	99.3	82.7	67.2	78.3
	1995	47.8	75.5	97.4	80.0	70.0	75.2
6552	Record and Tape Stores						
	1993	53.8	80.9	100.8	80.0	81.3	...
	1994	57.3	79.6	102.7	84.0	78.0	...
	1995	55.1	77.5	102.8	81.0	70.1	...
6561	Jewellery Stores						
	1993	44.8	76.7	100.5	80.5	60.8	86.4
	1994	46.4	76.7	99.1	80.4	67.7	75.4
	1995	44.8	74.2	98.5	78.7	64.6	83.0

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6562	Watch and Jewellery Repair Shops						
	1993	54.8	83.3	99.9	84.1	78.8	...
	1994	53.6	78.5	102.4	80.0	71.3	...
	1995	52.7	72.8	95.9	72.7	74.3	...
6571	Camera and Photographic Supply Stores						
	1993	56.1	87.4	118.8	98.3	71.8	80.2
	1994	55.6	89.5	117.0	97.1	73.6	72.3
	1995	50.0	88.9	116.2	96.3	76.1	65.3
6581	Toy and Hobby Stores						
	1993	54.3	86.7	104.8	89.5	75.1	...
	1994	55.0	87.4	106.0	90.4	76.1	...
	1995	55.1	86.8	104.8	92.7	71.0	...
6582	Gift, Novelty and Souvenir Stores						
	1993	57.1	87.6	110.6	93.1	75.5	74.3
	1994	58.3	88.9	112.1	94.6	74.9	70.5
	1995	56.5	87.2	108.2	93.3	70.8	66.9
6591	Second-Hand Merchandise Stores n.e.c.						
	1993	51.5	82.1	105.1	89.4	64.1	...
	1994	52.7	85.1	104.7	90.3	66.7	...
	1995	51.9	87.2	103.1	92.6	64.0	...
6592	Opticians' Shops						
	1993	25.2	58.0	95.3	62.8	49.8	...
	1994	26.3	61.4	96.9	64.2	51.1	...
	1995	25.5	60.9	97.1	65.3	48.1	...
6593	Art Galleries and Artists' Supply Stores						
	1993	42.0	82.8	108.0	86.9	62.5	...
	1994	46.8	83.0	106.9	86.8	61.6	59.3
	1995	46.7	83.4	105.3	89.4	60.8	...

Table 3  
Liabilities to Assets (%)

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6594	Luggage and Leather Goods Stores						
	1993	59.0	89.6	110.8	97.7	79.2	...
	1994	62.1	89.6	109.0	95.1	84.0	...
	1995	59.4	86.8	105.1	90.3	79.0	...
6595	Monument and Tombstone Dealers						
	1993	32.4	65.8	96.2	72.1	38.7	...
	1994	39.0	64.6	103.0	71.0	46.4	...
	1995	38.4	66.3	104.1	77.0	44.0	...
6596	Pet Stores						
	1993	65.9	91.2	107.9	97.0	77.5	...
	1994	63.7	91.6	112.2	98.5	75.8	...
	1995	58.8	89.7	106.5	97.1	77.2	76.0
6597	Coin and Stamp Dealers						
	1993	59.6	89.1	109.5	91.2	80.6	...
	1994	62.0	90.1	108.9	95.3	74.9	72.4
	1995	46.3	88.5	105.3	92.4	74.5	...
6598	Mobile Home Dealers						
	1993	45.4	73.4	95.8	69.8	75.8	68.2
	1994	46.8	73.5	94.0	74.3	72.2	73.8
	1995	42.8	69.5	94.9	69.1	71.5	...
6599	Other Retail Stores n.e.c.						
	1993	49.0	80.0	104.1	85.7	71.8	69.2
	1994	50.0	81.4	104.5	88.0	73.3	74.0
	1995	46.0	76.7	101.7	83.8	69.8	69.6
6911	Vending Machine Operators						
	1993	47.0	80.0	101.6	88.5	68.0	59.6
	1994	48.8	79.3	103.8	88.4	66.1	66.2
	1995	51.6	82.9	102.3	90.9	65.8	77.5

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
6921	Direct Sellers						
	1993	44.3	69.6	95.0	76.7	63.2	...
	1994	42.2	72.3	97.3	77.5	64.5	81.3
	1995	37.5	76.1	97.4	77.8	73.1	...
<b>REAL ESTATE</b>							
7511	Operators of Residential Buildings and Dwellings						
	1993	44.4	85.3	101.6	85.0	86.3	87.5
	1994	44.1	85.1	101.5	84.6	86.9	86.5
	1995	47.3	85.3	101.3	85.3	85.6	88.0
7512	Operators of Non-Residential Buildings						
	1993	51.3	86.4	101.9	86.7	85.7	88.2
	1994	51.4	86.9	101.7	87.2	85.8	88.5
	1995	50.0	86.7	101.4	87.2	85.7	82.6
7599	Other Real Estate Operators						
	1993	45.4	81.8	99.8	81.9	80.9	...
	1994	44.8	81.8	100.4	82.2	81.1	86.5
	1995	44.4	82.3	99.7	81.9	84.3	...
7611	Insurance and Real Estate Agencies						
	1993	37.9	68.4	94.1	66.7	72.1	82.8
	1994	37.8	67.4	93.7	65.2	72.6	81.8
	1995	36.4	65.4	92.5	63.2	70.8	78.9

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary ( <i>I</i> )			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under	Firms \$500,000 to	
		75%	50%	25%	\$500,000	\$5 million	
<i>SERVICES</i>							
7711	Employment Agencies						
	1993	43.3	77.5	104.8	81.5	72.1	69.1
	1994	39.9	72.1	98.5	73.4	70.6	71.8
	1995	37.6	71.8	98.2	72.0	70.5	69.9
7712	Personnel Suppliers						
	1993	39.6	72.2	97.1	73.7	71.0	72.5
	1994	42.4	75.2	99.0	78.2	73.7	74.3
	1995	42.9	73.3	96.9	73.7	73.2	75.1
7721	Computer Services						
	1993	33.9	65.3	94.7	64.7	66.6	66.9
	1994	34.5	65.7	95.9	65.1	66.9	68.3
	1995	32.8	64.7	95.0	62.7	69.1	70.3
7722	Computer Equipment Maintenance and Repair						
	1993	35.9	74.3	100.2	79.4	65.5	...
	1994	54.4	80.6	100.6	90.5	70.9	...
	1995	46.0	76.4	97.0	80.3	62.7	...
7731	Offices of Chartered and Certified Accountants						
	1993	38.5	67.9	95.3	68.8	55.8	...
	1994	36.8	68.7	97.2	70.1	58.4	...
	1995	37.1	67.6	93.4	71.2	54.1	...
7739	Other Accounting and Bookkeeping Services						
	1993	34.8	69.6	95.9	70.0	63.4	...
	1994	37.8	70.4	97.3	71.9	62.2	...
	1995	36.4	68.6	96.4	69.1	63.0	...

Footnote (1) see page 331



**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
7741	Advertising Agencies						
	1993	45.1	78.7	102.6	79.3	77.4	78.3
	1994	46.5	78.1	101.6	80.5	75.8	82.2
	1995	46.4	76.5	101.4	79.5	73.8	87.9
7742	Media Representatives						
	1993	49.9	77.0	102.0	71.3	78.3	89.1
	1994	50.0	72.8	98.8	74.0	71.8	90.2
	1995	38.7	72.3	97.9	67.3	74.2	88.7
7743	Outdoor Display and Billboard Advertising						
	1993	44.8	82.4	99.7	79.6	82.6	...
	1994	61.1	88.5	106.2	87.3	90.4	...
	1995	57.8	88.4	105.3	88.1	90.2	...
7749	Other Advertising Services						
	1993	51.8	82.1	104.4	86.0	74.9	81.2
	1994	50.0	81.0	104.3	86.7	76.6	78.1
	1995	47.7	79.3	102.0	80.0	77.4	75.8
7751	Offices of Architects						
	1993	35.5	66.1	97.6	66.6	65.6	65.2
	1994	34.6	65.3	97.4	66.2	63.1	...
	1995	35.7	68.3	98.5	68.8	64.8	...
7752	Offices of Engineers						
	1993	28.8	58.0	89.9	56.9	60.4	73.2
	1994	31.0	60.1	91.0	59.5	61.3	72.1
	1995	29.3	57.0	88.2	56.0	59.4	73.1
7759	Other Scientific and Technical Services						
	1993	29.8	57.9	89.9	58.3	57.1	71.2
	1994	30.4	58.3	90.2	58.4	58.0	71.4
	1995	29.6	55.8	87.2	55.8	55.8	72.0

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
7761	Offices of Lawyers and Notaries						
	1993	33.3	61.3	90.5	62.1	58.7	...
	1994	35.6	62.9	92.2	62.9	63.4	...
	1995	34.5	62.8	88.4	62.9	61.2	...
7771	Management Consulting Services						
	1993	28.2	61.1	95.9	60.8	62.7	80.5
	1994	28.8	61.5	96.1	60.6	64.5	70.0
	1995	26.7	59.6	93.9	58.3	64.8	83.1
7791	Security and Investigation Services						
	1993	48.5	75.9	103.2	78.1	72.6	68.5
	1994	52.1	80.0	103.3	85.5	72.2	68.3
	1995	52.8	80.0	103.6	82.0	77.5	76.1
7792	Credit Bureau Services						
	1993	27.8	51.9	75.5	39.5	59.6	...
	1994	23.6	52.9	89.8	47.0	64.2	...
	1995	18.4	46.1	80.0	41.7	57.9	...
7793	Collection Agencies						
	1993	33.8	70.5	100.7	73.6	60.7	...
	1994	37.8	74.2	103.8	79.2	50.8	...
	1995	34.5	63.8	99.5	65.8	53.3	...
7794	Customs Brokers						
	1993	49.6	71.8	92.3	70.0	73.4	81.4
	1994	50.1	74.9	91.6	61.2	76.0	89.3
	1995	44.4	74.5	88.1	57.1	78.5	91.6
7795	Telephone Answering Services						
	1993	48.6	85.9	112.0	87.2	82.2	...
	1994	51.0	84.8	108.5	85.7	73.6	...
	1995	54.2	82.2	112.1	85.4	76.6	...

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
7796	Duplicating Services						
	1993	58.4	84.9	102.2	91.6	72.2	...
	1994	60.8	87.3	103.2	94.1	74.5	...
	1995	57.8	83.2	104.4	90.9	75.3	...
7799	Other Business Services n.e.c.						
	1993	30.2	63.8	95.8	62.4	66.0	77.9
	1994	30.1	64.1	95.7	62.9	66.6	78.3
	1995	29.0	61.4	93.6	60.0	65.0	75.0
8511	Elementary and Secondary Education						
	1993	41.0	85.2	103.6	84.6	87.1	...
	1994	45.6	83.4	103.0	67.0	85.7	...
	1995	48.7	84.6	105.1	77.1	88.8	...
8521	Post-Secondary Non-University Education						
	1993	48.3	82.9	106.3	83.5	78.5	85.2
	1994	52.5	82.0	103.6	82.0	82.1	90.3
	1995	49.0	76.9	102.9	76.5	79.2	...
8531	University Education						
	1993	...	103.3	...	82.4	...	...
	1994	34.3	89.1	111.8	89.1	...	...
	1995	38.5	79.0	101.0	78.0	80.5	...
8551	Museums and Archives						
	1993	30.8	55.1	95.3	72.7	...	...
	1994	27.4	68.0	107.5	72.3	...	...
	1995	...	70.1	...	77.8	...	...
8599	Other Educational Services						
	1993	53.5	82.0	108.7	87.4	65.7	...
	1994	50.5	80.9	110.0	87.1	69.5	...
	1995	50.0	80.4	104.4	83.0	72.4	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8611	General Hospitals						
	1993	59.0	85.1	98.0	...	84.1	...
	1994	62.3	95.7	101.5	...	93.4	...
	1995	56.5	79.6	95.9	...	73.9	...
8613	Extended Care Hospitals						
	1993	72.8	93.7	106.6	93.7	94.0	...
	1994	...	99.6	...	...	98.1	...
	1995	63.3	84.6	107.5	...	84.6	...
8619	Other Specialty Hospitals						
	1993	...	77.8	...	...	51.5	...
	1994	...	80.7	...	...	...	...
	1995	...	63.0	...	...	...	...
8621	Homes for Personal and Nursing Care						
	1993	61.6	89.0	104.2	88.4	89.5	92.1
	1994	64.3	90.1	104.9	88.0	91.6	89.5
	1995	61.3	86.8	101.7	85.7	86.9	86.4
8622	Homes for Physically Handicapped and/or Disabled						
	1993	58.0	73.2	98.1	85.1	71.2	...
	1994	49.4	75.2	90.7	75.7	58.5	...
	1995	53.4	69.7	92.8	74.9	55.1	...
8623	Homes for Mentally Retarded						
	1993	...	105.1	...	...	...	...
	1994	...	83.6	...	...	...	...
	1995	...	110.8	...	...	...	...
8624	Homes for Mentally Handicapped and/or Disabled						
	1993	36.5	61.0	79.2	60.4	...	...
	1994	24.6	49.9	79.9	46.0	...	...
	1995	15.3	61.4	79.5	58.6	...	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8625	Homes for Emotionally Disturbed Children						
	1993	...	56.3	...	...	...	...
	1994	...	61.6	...	...	...	...
	1995	...	...	...	...	...	...
8627	Homes for Children in Need of Protection						
	1993	...	93.8	...	...	...	...
	1994	...	88.5	...	...	...	...
	1995	...	87.8	...	...	...	...
8629	Other Institutional Health and Social Services n.e.c.						
	1993	51.2	79.2	100.3	78.6	83.2	...
	1994	51.8	83.8	104.7	82.1	83.9	...
	1995	48.3	81.6	103.4	89.9	77.3	...
8631	Ambulance Services						
	1993	42.9	63.2	90.7	61.7	64.5	...
	1994	48.7	68.5	90.0	68.6	67.7	...
	1995	45.0	65.7	84.8	65.7	65.9	...
8632	Drug Addiction and Alcoholism Treatment Clinics						
	1993	...	44.4	...	...	...	...
	1994	...	68.3	...	...	...	...
	1995	...	...	...	...	...	...
8633	Health Rehabilitation Clinics						
	1993	26.5	46.6	144.4	42.6	...	...
	1994	35.5	56.9	93.7	49.8	88.0	...
	1995	39.5	61.2	93.5	49.7	82.3	...
8634	Home Care Services (Including Home Nursing)						
	1993	54.7	72.9	99.1	65.7	86.3	...
	1994	52.9	78.9	100.0	78.8	83.9	...
	1995	71.0	86.5	106.3	97.8	85.0	...

Footnote (1) see page 331



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
8635	Public Health Clinics / Community Health Centres					
	1993	15.8	52.6	95.6	49.0	54.4
	1994	18.9	56.1	95.2	55.4	59.9
	1995	16.0	59.4	91.9	58.9	65.1
8639	Other Non-Institutional Health Services					
	1993	20.6	67.2	104.5	69.3	57.0
	1994	32.8	72.1	109.6	83.3	61.9
	1995	15.7	48.7	108.5	55.6	34.0
8641	Child Day Care and Nursery School Services					
	1993	46.2	82.5	107.6	83.1	75.3
	1994	44.2	80.1	106.7	81.0	75.3
	1995	47.7	80.6	104.4	81.5	75.8
8643	Family Planning Services					
	1993	33.3	74.2	96.5	76.6	...
	1994	60.7	86.1	113.3	100.7	...
	1995	45.9	79.2	105.4	77.2	...
8645	Home-Maker Services					
	1993	67.8	91.7	113.8	102.2	82.8
	1994	65.4	92.1	113.5	104.3	69.0
	1995	68.6	93.1	104.8	98.4	82.3
8647	Social Rehabilitation Services					
	1993	38.2	63.2	84.3	69.1	59.2
	1994	41.8	63.6	90.2	55.6	66.0
	1995	37.1	68.2	95.6	64.6	75.5
8649	Other Non-Institutional Social Services					
	1993	34.2	77.0	101.5	84.6	48.3
	1994	47.5	78.6	102.8	87.4	65.2
	1995	41.5	67.7	100.9	79.2	51.9

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8651	Offices of Physicians, General Practice						
	1993	12.3	36.5	71.4	36.1	40.7	...
	1994	13.7	39.5	72.5	39.3	42.3	...
	1995	13.2	38.7	73.0	38.7	39.5	...
8652	Offices of Physicians and Surgeons, Specialists						
	1993	11.3	29.3	63.4	26.3	41.8	...
	1994	11.1	32.7	66.9	29.6	42.8	...
	1995	12.3	30.0	64.3	25.3	39.5	...
8653	Offices of Dentists, General Practice						
	1993	16.7	42.9	74.4	44.7	40.6	...
	1994	18.0	44.5	78.0	47.2	41.2	...
	1995	17.4	45.1	78.0	45.8	44.5	...
8654	Offices of Dentists, Specialists						
	1993	18.2	36.5	69.4	33.8	37.8	...
	1994	17.5	40.3	73.5	43.8	38.3	...
	1995	16.8	48.1	81.4	56.2	42.7	...
8661	Offices of Chiropractors and Osteopaths						
	1993	23.9	60.8	94.2	60.8	63.5	...
	1994	32.9	62.0	93.5	63.4	53.7	...
	1995	31.1	65.8	96.2	66.7	52.1	...
8662	Offices of Nurses, Registered						
	1993	34.7	67.0	88.3	66.0	68.3	...
	1994	48.0	63.6	94.4	61.6	66.2	...
	1995	46.5	71.7	88.5	69.4	72.3	...
8663	Offices of Nurses, Practical						
	1993	...	57.6	...	59.6	...	...
	1994	...	60.3	...	64.4	...	...
	1995	...	44.7	...	...	...	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million	
		Quartile Boundary (1)			Median	Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million
8664	Offices of Nutritionists / Dietitians					
	1993	15.0	53.9	106.5	53.9	...
	1994	22.6	77.4	114.7	77.8	...
	1995	25.0	49.9	93.6	50.8	...
8665	Offices of Physiotherapists / Occupational Therapists					
	1993	21.2	51.0	83.4	51.6	47.8
	1994	24.4	51.1	78.0	51.1	51.2
	1995	23.2	50.6	85.7	51.3	44.7
8666	Offices of Optometrists					
	1993	19.4	46.5	75.6	47.2	44.7
	1994	21.0	50.8	81.0	52.1	43.6
	1995	21.4	50.3	83.1	56.6	44.4
8667	Offices of Podiatrists and Chiropractors					
	1993	44.3	74.5	94.7	76.8	...
	1994	32.6	84.1	103.9	85.9	...
	1995	32.9	76.5	92.1	77.0	...
8668	Offices of Denturists					
	1993	31.3	54.0	86.7	54.5	...
	1994	29.0	59.3	85.7	60.7	...
	1995	22.5	50.0	81.1	50.0	...
8669	Offices of Other Health Practitioners					
	1993	27.4	64.1	91.9	69.6	30.8
	1994	25.7	59.4	92.9	61.8	32.1
	1995	26.2	64.0	90.1	64.4	27.5
8671	Offices of Psychologists					
	1993	26.5	52.7	82.3	51.1	63.8
	1994	23.1	51.6	81.8	50.0	60.6
	1995	16.9	42.2	81.1	40.2	65.1

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
8672	Offices of Social Workers						
	1993	...	60.7	...	55.4	...	...
	1994	...	40.6	...	40.0	...	...
	1995	...	61.1	...	61.1	...	...
8679	Offices of Other Social Service Practitioners						
	1993	13.3	60.7	85.4	69.6	...	...
	1994	18.6	41.0	96.7	40.6	...	...
	1995	31.2	61.8	91.2	54.2	...	...
8681	Medical Laboratories						
	1993	17.0	45.2	75.9	34.7	56.6	22.4
	1994	15.9	45.2	70.1	37.7	49.4	...
	1995	11.7	36.8	65.4	33.3	42.2	...
8682	Radiological Laboratories						
	1993	18.9	46.8	87.5	45.0	50.9	...
	1994	21.3	42.6	81.3	41.0	43.8	...
	1995	20.6	44.4	71.1	42.6	47.0	...
8683	Combined Medical and Radiological Laboratories						
	1993	8.2	22.7	57.8	31.3	16.9	...
	1994	13.7	41.6	71.1	52.1	15.2	...
	1995	13.8	34.6	54.1	31.3	43.6	...
8684	Public Health Laboratories						
	1993	...	83.7	...	...	...	...
	1994	...	59.0	...	...	...	...
	1995	22.1	65.9	111.6	47.8	...	...
8689	Other Health Laboratories						
	1993	23.1	49.7	90.1	50.9	47.8	...
	1994	17.6	43.2	86.0	43.4	41.9	...
	1995	23.8	50.0	85.0	50.0	53.7	...

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
<b>8691</b>	Health Care and Public Safety Promotion Associations and Agencies						
	1993	...	94.8	...	90.9	...	...
	1994	...	74.6	...	66.7	...	...
	1995	44.2	78.9	99.7	62.2	...	...
<b>8693</b>	Health Care Research Agencies						
	1993	...	13.6	...	12.7	...	...
	1994	...	31.2	...	21.3	...	...
	1995	8.3	17.9	59.0	16.4	...	...
<b>8694</b>	Social Service Planning and Advocacy Agencies						
	1993	...	40.3	...	35.5	...	...
	1994	...	38.4	...	30.5	...	...
	1995	...	...	...	...	...	...
<b>8699</b>	Other Health and Social Services Associations and Agencies						
	1993	28.6	47.1	84.8	48.3	38.7	...
	1994	26.4	64.5	93.7	64.7	48.0	...
	1995	20.4	50.0	83.4	50.0	52.8	...
<b>9111</b>	Hotels and Motor Hotels						
	1993	60.1	88.9	107.0	90.0	88.1	96.6
	1994	60.0	87.9	107.4	90.2	86.3	97.3
	1995	58.8	85.8	103.8	87.6	85.2	90.4
<b>9112</b>	Motels						
	1993	59.5	87.2	103.5	90.0	79.2	87.2
	1994	58.9	86.7	102.6	90.2	81.7	87.9
	1995	57.9	86.6	101.7	89.2	79.7	85.4
<b>9113</b>	Tourist Courts and Cabins						
	1993	55.6	80.4	101.6	85.0	71.7	...
	1994	58.9	85.2	102.9	89.2	69.7	...
	1995	55.0	83.6	103.0	88.7	69.6	...



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9114	Guest Houses and Tourist Homes						
	1993	65.6	96.6	123.0	98.1	93.3	...
	1994	70.1	98.3	123.2	99.4	75.6	...
	1995	68.4	96.1	111.4	96.3	87.6	...
9121	Lodging Houses and Residential Clubs						
	1993	72.3	92.5	105.9	93.8	87.1	...
	1994	68.8	91.7	107.6	93.8	83.4	...
	1995	69.4	90.5	104.7	90.6	88.6	...
9131	Camping Grounds and Travel Trailer Parks						
	1993	49.3	83.6	103.0	86.1	61.9	...
	1994	50.7	85.1	102.4	88.1	57.7	...
	1995	48.8	82.8	100.5	86.2	55.2	...
9141	Outfitters (Hunting and Fishing Camps)						
	1993	56.3	89.0	112.5	93.4	75.6	...
	1994	52.6	84.8	108.6	86.5	73.6	...
	1995	51.4	85.1	104.6	90.1	71.2	...
9149	Other Recreation and Vacation Camps						
	1993	44.8	82.8	107.6	88.7	75.3	...
	1994	52.6	83.1	108.5	96.0	72.4	...
	1995	51.5	81.8	106.7	92.9	61.9	...
9211	Restaurants, Licensed						
	1993	57.3	91.2	117.2	96.3	85.1	75.9
	1994	58.9	92.2	117.7	98.0	84.0	77.7
	1995	57.0	90.0	115.4	97.5	82.2	77.8
9212	Restaurants, Unlicensed (Including Drive-Ins)						
	1993	65.1	95.8	120.1	101.0	83.8	69.5
	1994	64.7	95.7	120.4	101.3	82.7	62.1
	1995	62.3	94.0	117.2	100.4	81.9	65.1

Footnote (1) see page 331

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <u>Q3</u> 75%	Average <u>Q2</u> 50%	Worse <u>Q1</u> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9213	Take-Out Food Services						
	1993	60.2	95.3	118.6	101.0	80.3	69.5
	1994	63.6	96.7	118.0	102.4	79.9	73.2
	1995	59.7	95.3	115.9	101.3	81.2	78.9
9214	Caterers						
	1993	45.9	85.1	114.5	88.1	71.5	76.6
	1994	46.9	84.0	113.1	88.1	74.5	65.7
	1995	50.0	84.4	112.0	93.5	71.8	72.2
9221	Taverns, Bars and Night Clubs						
	1993	53.2	85.3	109.6	88.1	80.3	...
	1994	53.8	87.2	109.0	90.6	79.0	...
	1995	51.6	84.0	106.7	88.5	77.5	...
9611	Motion Picture and Video Production						
	1993	33.4	67.9	98.1	65.8	73.8	75.9
	1994	34.3	64.9	96.8	62.0	74.5	75.9
	1995	31.6	64.7	97.6	63.4	75.1	73.0
9612	Motion Picture and Video Distribution						
	1993	53.6	86.2	106.2	82.2	87.5	84.8
	1994	56.7	88.5	108.0	91.8	84.9	86.7
	1995	48.1	88.7	111.1	100.8	79.1	...
9613	Motion Picture Laboratories and Video Production Facilities						
	1993	28.0	66.0	94.5	55.2	74.1	72.0
	1994	36.4	72.3	99.2	68.1	74.2	...
	1995	34.1	66.2	91.8	64.8	72.8	...
9614	Sound Recording Services						
	1993	41.2	70.1	96.8	66.7	71.2	...
	1994	41.9	74.2	96.9	74.2	75.0	...
	1995	39.9	73.2	98.4	72.9	76.6	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9619	Other Motion Picture, Audio and Video Services						
	1993	41.2	70.5	98.8	70.9	65.9	...
	1994	38.5	76.3	97.7	77.2	61.8	...
	1995	37.1	67.0	96.6	69.9	65.0	...
9621	Regular Motion Picture Theatres						
	1993	40.0	73.3	99.5	73.9	68.4	...
	1994	44.6	76.7	101.9	78.1	73.3	...
	1995	44.0	76.4	99.4	77.5	71.2	...
9622	Outdoor Motion Picture Theatres						
	1993	27.3	61.5	103.2	64.1	...	...
	1994	22.0	53.4	79.8	53.1	...	...
	1995	28.4	51.6	74.7	53.1	...	...
9631	Entertainment Production Companies and Artists						
	1993	24.2	59.0	96.7	57.1	70.1	...
	1994	23.1	56.6	93.7	53.4	71.1	...
	1995	21.5	52.4	90.3	47.6	69.9	...
9639	Other Theatrical and Staged Entertainment Services						
	1993	36.3	72.0	100.0	70.9	74.7	...
	1994	38.5	73.2	103.5	71.9	77.6	...
	1995	31.4	72.3	98.0	72.5	72.2	...
9641	Professional Sports Clubs						
	1993	54.1	89.5	135.1	90.1	89.0	...
	1994	40.7	84.1	113.0	97.0	78.4	...
	1995	36.8	68.2	88.5	55.3	74.4	...
9642	Professional Athletes and Promoters on Own Account						
	1993	50.2	79.8	105.5	88.2	...	...
	1994	39.2	68.4	96.2	68.5	68.4	...
	1995	24.8	75.7	95.3	75.5	75.7	...

**Table 3**  
**Liabilities to Assets (%)**

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9643	Horse Race Tracks						
	1993	41.2	87.8	123.7	90.1	76.0	...
	1994	39.7	77.4	111.1	78.8	72.5	...
	1995	30.2	73.9	116.0	73.9	79.8	...
9644	Other Race Tracks						
	1993	61.9	94.8	122.9	91.9	98.6	...
	1994	44.7	96.0	131.3	83.9	98.5	...
	1995	57.8	91.3	106.9	82.1	97.5	...
9651	Golf Courses						
	1993	37.7	70.1	97.6	73.4	65.6	...
	1994	38.5	73.2	98.8	74.8	69.1	...
	1995	42.2	72.6	97.0	75.5	68.7	...
9652	Curling Clubs						
	1993	9.4	51.4	102.6	49.3	...	...
	1994	20.8	39.8	74.4	39.8	...	...
	1995	15.6	52.6	96.4	39.1	...	...
9653	Skiing Facilities						
	1993	45.2	74.4	100.8	71.4	77.1	73.2
	1994	45.5	81.5	105.4	74.3	84.2	86.0
	1995	39.3	82.9	102.5	82.9	84.2	81.3
9654	Boat Rentals and Marinas						
	1993	65.1	94.4	110.7	96.4	88.6	...
	1994	64.4	92.2	109.3	96.1	86.2	...
	1995	61.0	89.7	108.1	93.2	86.2	...
9659	Other Sports and Recreation Clubs						
	1993	65.5	93.8	115.3	96.2	89.3	...
	1994	63.7	94.2	116.1	97.6	86.1	...
	1995	64.6	92.3	114.6	93.5	81.2	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9661	Gambling Operations						
	1993	40.9	79.0	98.4	86.7	73.7	...
	1994	42.5	72.3	99.3	80.6	62.8	66.8
	1995	46.4	74.0	96.5	77.1	73.4	56.5
9691	Bowling Alleys and Billiard Parlours						
	1993	52.9	83.2	109.5	86.4	72.9	...
	1994	57.0	87.3	110.7	92.2	73.8	...
	1995	57.4	88.5	110.1	90.8	82.7	...
9692	Amusement Park, Carnival and Circus Operations						
	1993	43.1	77.2	97.4	82.3	63.9	...
	1994	40.0	74.5	101.2	74.5	74.4	...
	1995	43.7	73.1	100.1	72.3	77.3	...
9693	Dance Halls, Studios and Schools						
	1993	54.7	89.0	121.6	90.9	...	...
	1994	57.5	92.1	122.4	92.6	71.7	...
	1995	55.3	76.9	109.1	77.2	...	...
9694	Coin-Operated Amusement Services						
	1993	35.1	72.5	100.8	77.4	61.3	...
	1994	39.1	75.6	103.8	83.4	57.9	...
	1995	40.6	78.6	103.1	81.5	66.7	...
9695	Roller Skating Facilities						
	1993	31.0	74.7	113.0	74.7	...	...
	1994	...	65.3	...	87.9	...	...
	1995	...	73.9	...	85.4	...	...
9696	Botanical and Zoological Gardens						
	1993	51.7	95.7	108.0	101.7	83.5	...
	1994	71.4	88.7	116.1	93.9	...	...
	1995	70.2	84.3	108.2	106.5	75.7	...



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median	Median	
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under \$500,000	Firms \$500,000 to \$5 million	
		75%	50%	25%			
9699	Other Amusement and Recreational Services n.e.c.						
	1993	54.0	84.6	111.0	87.5	71.2	...
	1994	57.6	91.1	114.0	93.1	77.3	...
	1995	57.8	90.4	112.4	93.2	75.6	...
9711	Barber shops						
	1993	38.9	69.8	105.5	70.3	69.3	...
	1994	43.0	77.0	117.3	76.4	103.7	...
	1995	50.0	75.2	107.7	79.0	...	...
9712	Beauty Shops						
	1993	50.0	83.4	115.4	83.6	82.5	...
	1994	51.8	85.0	113.9	85.8	78.3	...
	1995	52.7	83.3	113.7	84.1	75.2	...
9713	Combination Barber and Beauty Shops						
	1993	52.2	90.1	122.4	90.5	84.5	...
	1994	52.9	87.6	121.4	89.3	79.9	...
	1995	46.9	83.7	123.0	86.1	78.3	...
9721	Power Laundries and / or Dry Cleaners						
	1993	53.5	89.0	115.4	92.4	68.2	...
	1994	52.4	89.7	113.1	93.0	71.6	...
	1995	55.5	89.7	113.4	93.1	78.8	...
9722	Distributors and or / Agents for Dry Cleaners						
	1993	95.8	112.5	124.4	114.3	...	...
	1994	90.5	104.1	122.5	106.8	77.0	...
	1995	100.3	104.8	115.7	107.6	...	...
9723	Self-Serve Laundries and / or Dry Cleaners						
	1993	60.7	90.4	113.3	93.8	79.2	...
	1994	55.6	88.9	110.6	92.1	71.9	...
	1995	53.3	89.1	109.0	91.2	77.1	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9724	Valet Services, Pressing and / or Repair						
	1993	63.2	100.3	138.7	101.6	...	...
	1994	84.4	104.5	127.1	105.3	...	...
	1995	80.4	88.9	109.2	100.9	...	...
9725	Linen Supply						
	1993	44.8	70.3	96.4	91.0	66.5	53.5
	1994	41.3	67.0	92.7	81.7	58.0	25.0
	1995	39.4	74.0	103.1	95.4	57.3	64.5
9726	Carpet Cleaning						
	1993	55.5	84.2	103.8	87.2	61.8	...
	1994	51.9	86.1	107.6	88.1	69.2	...
	1995	53.1	84.0	110.5	88.0	62.7	...
9729	Other Laundry and Dry Cleaning Services						
	1993	37.5	80.9	114.6	87.5	36.9	...
	1994	45.3	73.4	106.1	74.3	73.0	...
	1995	32.8	69.2	107.4	80.1	52.1	...
9731	Funeral Homes						
	1993	33.9	65.2	86.3	70.2	60.1	67.7
	1994	36.6	65.6	86.0	68.3	62.2	58.6
	1995	33.0	61.8	84.5	64.8	59.1	57.1
9732	Cemeteries and Crematoria						
	1993	28.9	60.6	97.5	60.6	65.8	...
	1994	29.1	54.1	86.3	71.7	50.1	...
	1995	26.7	63.6	82.4	69.6	62.1	...
9741	Private Households						
	1993	45.5	88.5	110.9	87.3	90.3	...
	1994	43.2	83.5	102.8	85.9	76.0	...
	1995	40.4	74.4	104.5	74.5	...	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9791	Shoe Repair						
	1993	43.7	81.3	109.8	82.1	65.7	...
	1994	39.7	79.6	109.3	80.9	60.4	...
	1995	41.6	74.3	102.6	79.3	65.3	...
9792	Fur Cleaning, Repair and Storage						
	1993	...	44.3	...	45.8	...	...
	1994	38.1	63.2	99.0	75.0	...	...
	1995	...	56.0	...	57.6	...	...
9799	Other Personal and Household Services n.e.c.						
	1993	55.7	90.6	116.7	91.7	84.1	84.6
	1994	56.4	91.4	118.4	92.3	84.8	64.8
	1995	54.1	89.7	112.9	91.2	80.2	...
9821	Business Associations						
	1993	25.4	67.7	98.8	68.6	67.1	...
	1994	33.8	66.9	97.4	66.9	66.3	...
	1995	32.2	80.3	99.5	82.4	76.1	...
9831	Professional Health and Social Service Membership						
	1993	...	74.7	...	...	...	...
	1994	...	53.5	...	...	...	...
	1995	...	96.2	...	96.2	...	...
9839	Other Professional Membership Associations						
	1993	...	68.7	...	57.5	...	...
	1994	34.6	61.1	87.4	61.1	...	...
	1995	31.3	61.6	91.5	42.9	...	...
9841	Labour Organizations						
	1993	13.3	60.4	89.0	62.4	...	...
	1994	27.8	68.8	82.1	66.7	75.6	...
	1995	9.2	56.0	90.6	37.9	...	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9861	Civic and Fraternal Organizations						
	1993	27.3	59.3	94.5	60.0	51.0	...
	1994	16.3	46.1	96.4	36.6	49.6	...
	1995	12.5	61.8	100.9	58.0	65.2	...
9911	Industrial Machinery and Equipment Rental and Leasing						
	1993	38.4	66.3	90.0	67.2	64.6	82.4
	1994	39.5	66.7	90.3	66.9	66.2	73.9
	1995	38.2	64.2	89.6	63.5	66.1	69.4
9912	Audio-Visual Equipment Rental and Leasing						
	1993	47.9	77.6	103.7	81.7	68.0	63.2
	1994	50.0	79.6	104.1	83.3	69.7	58.5
	1995	48.2	76.9	102.7	81.5	66.7	64.8
9913	Office Furniture and Machinery Rental and Leasing						
	1993	42.5	77.4	101.6	73.8	81.7	...
	1994	45.3	79.7	101.9	67.6	86.6	...
	1995	47.0	75.4	93.5	66.5	79.5	...
9919	Other Machinery and Equipment Rental and Leasing						
	1993	44.3	71.9	97.3	74.2	68.0	70.9
	1994	42.5	73.5	97.2	75.6	68.7	79.3
	1995	44.6	71.6	96.0	75.0	67.1	70.8
9921	Automobile and Truck Rental and Leasing Services						
	1993	55.3	82.9	97.6	81.6	83.9	89.0
	1994	55.7	82.8	97.4	81.4	84.7	89.0
	1995	56.8	82.1	96.8	80.5	84.2	90.6
9931	Photographers						
	1993	42.8	75.2	103.8	79.1	60.6	...
	1994	42.3	74.3	102.7	76.5	63.2	...
	1995	38.4	73.3	100.5	75.0	66.0	...

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9941	Electric Motor Repair						
	1993	35.7	67.1	84.9	69.0	60.9	...
	1994	41.2	68.6	87.5	71.0	66.9	...
	1995	35.5	66.4	88.6	66.8	66.3	...
9942	Welding						
	1993	35.9	64.1	90.6	65.0	60.7	72.7
	1994	35.1	62.1	89.6	62.9	60.4	72.8
	1995	34.8	61.7	88.9	61.1	62.2	73.8
9949	Other Repair Services n.e.c.						
	1993	39.1	71.4	95.7	73.9	62.0	...
	1994	41.6	71.6	95.5	74.3	62.8	79.0
	1995	42.5	70.1	95.2	74.8	62.4	82.2
9951	Disinfecting and Exterminating Services						
	1993	48.0	81.0	113.0	84.6	63.1	...
	1994	40.7	72.0	106.8	76.2	63.9	...
	1995	35.3	71.9	104.3	71.9	72.0	...
9952	Window Cleaning Services						
	1993	33.3	64.1	94.3	64.8	50.3	...
	1994	29.8	69.4	94.1	69.6	48.8	...
	1995	33.2	59.3	83.2	60.0	55.8	...
9953	Janitorial Services						
	1993	44.1	76.4	102.6	78.6	70.9	70.9
	1994	44.8	77.3	103.5	80.9	68.3	67.5
	1995	45.6	75.9	101.2	79.6	66.3	69.3
9959	Other Services to Buildings and Dwellings						
	1993	51.1	80.8	103.7	84.1	70.5	...
	1994	52.0	79.4	104.8	81.9	69.6	...
	1995	52.3	81.3	103.7	84.1	72.5	...



Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary (1)			Median		Median
		Better <i>Q3</i> 75%	Average <i>Q2</i> 50%	Worse <i>Q1</i> 25%	Firms under \$500,000	Firms \$500,000 to \$5 million	
9961	Ticket and Travel Agencies						
	1993	40.0	67.4	94.3	66.4	67.9	70.3
	1994	40.8	68.6	95.3	66.7	69.8	68.5
	1995	40.7	67.2	93.5	66.6	68.6	65.8
9962	Tour Wholesalers and Operators						
	1993	51.5	83.0	106.2	90.2	77.9	72.0
	1994	54.1	87.0	110.0	91.4	82.9	75.1
	1995	51.6	80.8	105.3	80.9	80.6	75.3
9991	Parking Lots and Parking Garages						
	1993	28.9	74.3	102.3	69.6	87.5	...
	1994	35.4	76.5	101.5	69.4	82.1	...
	1995	35.1	76.4	102.0	70.8	83.3	...
9999	Other Services n.e.c.						
	1993	37.5	70.3	99.1	69.5	71.8	71.1
	1994	39.5	72.3	98.4	75.9	67.3	77.5
	1995	41.2	73.8	99.2	77.9	69.9	76.3
	Total non-financial						
	1993	41.2	73.2	99.2	75.7	69.8	74.0
	1994	41.9	73.6	99.3	76.1	70.1	74.2
	1995	40.6	71.8	98.0	74.0	69.0	73.8
	Total mining						
	1993	20.2	50.0	82.0	48.3	53.7	56.5
	1994	21.1	50.4	82.0	48.4	54.1	60.6
	1995	22.3	51.1	81.5	48.1	55.9	69.5
	Total manufacturing						
	1993	39.9	68.1	94.1	74.5	64.0	66.7
	1994	40.5	68.4	94.1	74.6	64.2	66.6
	1995	39.5	66.7	91.8	71.9	63.3	66.5

Table 3

*Liabilities to Assets (%)*

SIC-E	Industry Name	Small firms with revenue under \$5 million			Medium firms with revenue from \$5 million to \$25 million		
		Quartile Boundary <i>(1)</i>			Median		Median
		Better <i>Q3</i>	Average <i>Q2</i>	Worse <i>Q1</i>	Firms under	Firms	
		75%	50%	25%	\$500,000	\$500,000 to \$5 million	
Total construction and real estate							
	1993	42.8	75.0	99.6	76.6	72.0	79.0
	1994	43.7	75.4	99.7	77.1	72.5	78.4
	1995	42.6	74.0	98.7	75.9	70.5	77.0
Total transportation, storage, communications and utilities							
	1993	44.9	74.4	97.8	76.4	71.1	76.2
	1994	46.1	75.4	98.0	78.0	71.0	77.2
	1995	44.8	73.9	97.0	76.8	69.6	78.2
Total wholesale trade							
	1993	42.4	73.2	97.4	78.2	70.2	72.9
	1994	43.7	73.5	97.7	79.1	70.4	73.4
	1995	42.5	72.0	96.0	76.6	69.5	72.6
Total retail trade							
	1993	48.0	79.2	102.7	86.0	72.2	78.6
	1994	48.9	79.9	102.8	87.2	72.8	78.9
	1995	47.2	78.2	101.6	85.7	71.7	77.6
Total services							
	1993	38.3	73.0	101.7	73.7	71.5	76.5
	1994	38.5	73.0	101.6	73.6	71.6	76.6
	1995	36.8	70.7	99.6	70.7	70.8	76.3

(1) Quartiles are a measure of the distribution of ratios in the group. Ratios are ranked from the best to worst. There are three quartile boundaries (Q3, Q2, Q1) set out in the table: Q3 - 75% is the better of the three, 75% of the ratios are worse than this ratio. Q2 - 50% is the middle point (median), 50% of the ratios are worse than this ratio. Q1 - 25% is the worst of the three, 25% of the ratios are worse than this ratio.



**TABLE 4**

**SALES - % CHANGE YEAR OVER YEAR**





Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
AGRICULTURE			
0111	Dairy Farms	- 1993-94	5.8
		- 1994-95	6.8
0112	Cattle Farms	- 1993-94	6.0
		- 1994-95	3.3
0113	Hog Farms	- 1993-94	7.3
		- 1994-95	6.5
0114	Poultry and Egg Farms	- 1993-94	7.0
		- 1994-95	3.9
0115	Sheep and Goat Farms	- 1993-94	23.3
		- 1994-95	6.7
0119	Livestock Combination Farms	- 1993-94	6.6
		- 1994-95	3.0
0121	Honey and Other Apiary Product Farms	- 1993-94	11.0
		- 1994-95	19.3
0122	Horse and Other Equine Farms	- 1993-94	-5.2
		- 1994-95	10.0
0123	Furs and Skins, Ranch	- 1993-94	27.9
		- 1994-95	5.5
0129	Other Animal Specialty Farms n.e.c.	- 1993-94	6.5
		- 1994-95	-4.0

Table 4

**Sales - % change Year over Year**

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
0131	Wheat Farms	- 1993-94	14.3
		- 1994-95	17.5
			...
0132	Small-Grain Farms (Except Wheat)	- 1993-94	15.2
		- 1994-95	14.0
			...
0133	Oilseed Farms (Except Corn)	- 1993-94	16.8
		- 1994-95	10.3
			...
0134	Grain Corn Farms	- 1993-94	14.3
		- 1994-95	15.4
			...
0135	Forage, Seed and Hay Farms	- 1993-94	6.2
		- 1994-95	17.6
			...
0136	Dry Field Pea and Bean Farms	- 1993-94	25.1
		- 1994-95	5.2
			...
0137	Tobacco Farms	- 1993-94	8.4
		- 1994-95	4.8
			...
0138	Potato Farms	- 1993-94	17.6
		- 1994-95	5.7
			...
0139	Other Field Crop Farms	- 1993-94	9.6
		- 1994-95	6.3
			...
0141	Field Crop Combination Farms	- 1993-94	13.4
		- 1994-95	12.3
			...
0151	Fruit Farms	- 1993-94	2.4
		- 1994-95	13.0
			...

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
0152	Other Vegetable Farms		
	- 1993-94	7.4	...
	- 1994-95	12.8	...
0159	Fruit and Vegetable Combination Farms		
	- 1993-94	20.9	...
	- 1994-95	6.6	...
0161	Mushrooms		
	- 1993-94	8.4	...
	- 1994-95	11.6	...
0162	Greenhouse Products		
	- 1993-94	8.9	...
	- 1994-95	11.5	5.1
0163	Nursery Products		
	- 1993-94	4.6	9.3
	- 1994-95	5.7	8.1
0169	Other Horticultural Specialties		
	- 1993-94	7.1	...
	- 1994-95	2.8	...
0171	Livestock, Field Crop and Horticultural Combination Farms		
	- 1993-94	10.0	...
	- 1994-95	7.9	0.7
0211	Veterinary Services		
	- 1993-94	6.4	...
	- 1994-95	6.9	...
0212	Farm Animal Breeding Services (Except Poultry)		
	- 1993-94	3.3	...
	- 1994-95	-0.8	...
0213	Poultry Services		
	- 1993-94	6.7	9.1
	- 1994-95	8.1	...
0219	Other Services Incidental to Livestock and Animal Specialties		
	- 1993-94	1.3	...
	- 1994-95	7.4	...

Table 4

**Sales - % change Year over Year**

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
0221	Soil Preparation, Planting and Cultivating Services	- 1993-94	17.3
		- 1994-95	14.4
			...
0222	Crop Dusting and Spraying Services	- 1993-94	1.5
		- 1994-95	12.1
			...
0223	Harvesting, Baling and Threshing Services	- 1993-94	12.1
		- 1994-95	-4.3
			...
0229	Other Services Incidental to Agricultural Crops	- 1993-94	13.8
		- 1994-95	3.8
			29.6
0231	Agricultural Management and Consulting Services	- 1993-94	10.7
		- 1994-95	6.6
			...
0239	Other Services Incidental to Agriculture n.e.c.	- 1993-94	6.6
		- 1994-95	7.4
			...
FISHING			
0311	Salt Water Fishing Industry	- 1993-94	11.0
		- 1994-95	8.7
			...
0312	Inland Fishing Industry	- 1993-94	24.2
		- 1994-95	7.3
			...
0321	Services Incidental to Fishing	- 1993-94	14.8
		- 1994-95	10.2
			...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
FORESTRY AND LOGGING			
0411	Logging Industry (Except Contract Logging)	- 1993-94	17.2
		- 1994-95	8.0
0412	Contract Logging Industry	- 1993-94	-1.7
		- 1994-95	6.8
0511	Forestry Services Industry	- 1993-94	31.1
		- 1994-95	27.0
MINING			
0611	Gold Mines	- 1993-94	...
		- 1994-95	...
0622	Peat Industry	- 1993-94	17.1
		- 1994-95	...
0629	Other Non-Metal Mines (Except Coal)	- 1993-94	...
		- 1994-95	...
0631	Bituminous Coal Mines	- 1993-94	-12.1
		- 1994-95	...
0711	Conventional Crude Oil and Natural Gas Industry	- 1993-94	18.8
		- 1994-95	6.6
0811	Granite Quarries	- 1993-94	...
		- 1994-95	...



Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between		
		\$50,000 and \$5 million	\$5 million and \$25 million	
0812	Limestone Quarries	- 1993-94	7.4	...
		- 1994-95	15.8	...
0821	Sand and Gravel Pits	- 1993-94	6.6	11.5
		- 1994-95	6.4	-5.8
0911	Contract Drilling, Oil and Gas Industry	- 1993-94	30.1	38.3
		- 1994-95	13.6	18.7
0919	Other Service Industries Incidental to Crude Petroleum and Natural Gas	- 1993-94	28.3	28.3
		- 1994-95	11.8	15.2
0921	Contract Drilling Industry (Except Oil and Gas)	- 1993-94	18.1	...
		- 1994-95	7.9	...
0929	Other Service Industries Incidental to Mining	- 1993-94	17.1	30.9
		- 1994-95	10.6	2.3
MANUFACTURING				
1011	Meat and Meat Products Industry (Except Poultry)	- 1993-94	8.9	7.8
		- 1994-95	3.7	3.5
1012	Poultry Products Industry	- 1993-94	3.1	13.1
		- 1994-95	6.2	...
1021	Fish Products Industry	- 1993-94	10.6	19.0
		- 1994-95	11.6	14.4
1031	Canned and Preserved Fruit and Vegetable Industry	- 1993-94	10.2	10.3
		- 1994-95	11.8	9.2

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
1032	Frozen Fruit and Vegetable Industry		
	- 1993-94	3.6	...
	- 1994-95	25.4	...
1041	Fluid Milk Industry		
	- 1993-94	3.9	8.8
	- 1994-95	9.5	0.0
1049	Other Dairy Products Industries		
	- 1993-94	8.1	9.5
	- 1994-95	8.9	8.9
1051	Cereal Grain Flour Industry		
	- 1993-94	13.2	16.4
	- 1994-95	11.4	16.6
1053	Feed Industry		
	- 1993-94	12.1	16.2
	- 1994-95	8.9	8.5
1071	Biscuit Industry		
	- 1993-94	-5.8	...
	- 1994-95	...	...
1072	Bread and Other Bakery Products Industry		
	- 1993-94	3.8	5.1
	- 1994-95	4.4	11.4
1083	Sugar and Chocolate Confectionery Industry		
	- 1993-94	8.3	0.2
	- 1994-95	15.6	10.4
1091	Tea and Coffee Industry		
	- 1993-94	18.2	...
	- 1994-95	31.9	...
1092	Dry Pasta Products Industry		
	- 1993-94	12.7	...
	- 1994-95	8.3	...
1099	Other Food Products Industries n.e.c.		
	- 1993-94	11.2	6.9
	- 1994-95	9.7	12.5

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
1111	Soft Drink Industry		
	- 1993-94	3.8	19.6
	- 1994-95	3.7	7.4
1131	Brewery Products Industry		
	- 1993-94	8.9	...
	- 1994-95	16.7	...
1141	Wine Industry		
	- 1993-94	10.1	1.9
	- 1994-95	24.1	5.0
1511	Tire and Tube Industry		
	- 1993-94	...	...
	- 1994-95	...	...
1521	Rubber Hose and Belting Industry		
	- 1993-94	21.2	...
	- 1994-95	16.8	...
1599	Other Rubber Products Industries		
	- 1993-94	14.1	12.2
	- 1994-95	16.4	11.0
1611	Foamed and Expanded Plastic Products Industry		
	- 1993-94	10.5	15.8
	- 1994-95	16.0	...
1621	Plastic Pipe and Pipe Fittings Industry		
	- 1993-94	21.2	25.2
	- 1994-95	12.8	8.1
1631	Plastic Film and Sheeting Industry		
	- 1993-94	15.7	22.2
	- 1994-95	29.1	...
1691	Plastic Bag Industry		
	- 1993-94	15.3	9.6
	- 1994-95	25.6	22.1
1699	Other Plastic Products Industries n.e.c.		
	- 1993-94	17.6	17.1
	- 1994-95	16.6	11.5

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between		
		\$50,000 and \$5 million	\$5 million and \$25 million	
1711	Leather Tanneries			
		- 1993-94	-0.8	...
		- 1994-95	12.2	...
1712	Footwear Industry			
		- 1993-94	6.0	4.7
		- 1994-95	7.2	9.5
1713	Luggage, Purse and Handbag Industry			
		- 1993-94	4.4	17.4
		- 1994-95	27.1	...
1719	Other Leather and Allied Products Industry			
		- 1993-94	2.6	4.9
		- 1994-95	9.3	...
1811	Man-Made Fibre and Filament Yarn Industry			
		- 1993-94	-2.5	...
		- 1994-95	7.8	...
1821	Wool Yarn and Woven Cloth Industry			
		- 1993-94	14.1	19.6
		- 1994-95	16.5	9.1
1829	Other Spun Yarn and Woven Cloth Industries			
		- 1993-94	10.5	14.6
		- 1994-95	14.8	5.9
1831	Broad Knitted Fabric Industry			
		- 1993-94	5.0	13.9
		- 1994-95	23.9	15.1
1911	Natural Fibres Processing and Felt Products Industry			
		- 1993-94	13.9	...
		- 1994-95	12.0	...
1921	Carpet, Mat and Rug Industry			
		- 1993-94	6.4	...
		- 1994-95	9.7	...
1931	Canvas and Related Products Industry			
		- 1993-94	10.4	...
		- 1994-95	11.3	...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
1991	Narrow Fabric Industry		
	- 1993-94	12.2	...
	- 1994-95	15.2	...
1992	Contract Textile Dyeing and Finishing Industry		
	- 1993-94	5.2	-5.1
	- 1994-95	8.7	...
1993	Household Products of Textile Materials Industry		
	- 1993-94	4.4	1.5
	- 1994-95	5.8	2.8
1994	Hygiene Products of Textile Materials Industry		
	- 1993-94	...	...
	- 1994-95	...	...
1999	Other Textile Products Industries n.e.c.		
	- 1993-94	9.9	9.1
	- 1994-95	9.2	14.0
2431	Mens's and Boys' Coat Industry		
	- 1993-94	2.3	4.5
	- 1994-95	4.2	10.1
2432	Men's and Boys' Suit and Jacket Industry		
	- 1993-94	0.1	10.4
	- 1994-95	1.5	11.3
2433	Men's and Boys' Pants Industry		
	- 1993-94	-2.7	5.5
	- 1994-95	0.1	6.0
2434	Men's and Boys' Shirt and Underwear Industry		
	- 1993-94	12.2	6.1
	- 1994-95	13.3	9.6
2435	Men's and Boys' Clothing Contractors		
	- 1993-94	1.0	...
	- 1994-95	6.8	...
2441	Women's Coat and Jacket Industry		
	- 1993-94	2.1	9.7
	- 1994-95	9.9	7.5



**Table 4**  
**Sales - % change Year over Year**

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
2442	Women's Sportswear Industry	- 1993-94	2.9
		- 1994-95	5.2
			2.4
2443	Women's Dress Industry	- 1993-94	-4.7
		- 1994-95	-1.8
			12.2
2444	Women's Blouse and Shirt Industry	- 1993-94	4.8
		- 1994-95	14.4
			...
2445	Women's Clothing Contractors	- 1993-94	7.0
		- 1994-95	7.9
			8.0
2451	Children's Clothing Industry	- 1993-94	4.3
		- 1994-95	2.3
			-0.8
2491	Sweater Industry	- 1993-94	13.9
		- 1994-95	14.1
			21.1
2492	Occupational Clothing Industry	- 1993-94	3.0
		- 1994-95	5.9
			2.2
2493	Glove Industry	- 1993-94	10.3
		- 1994-95	28.0
			...
2494	Hosiery Industry	- 1993-94	13.2
		- 1994-95	12.3
			12.5
2495	Fur Goods Industry	- 1993-94	15.9
		- 1994-95	-1.3
			...
2496	Foundation Garment Industry	- 1993-94	...
		- 1994-95	...
			...

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
2499	Other Clothing and Apparel Industries n.e.c.		
	- 1993-94	9.2	-3.3
	- 1994-95	6.7	4.7
2511	Shingle and Shake Industry		
	- 1993-94	13.6	4.1
	- 1994-95	9.0	-1.0
2512	Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)		
	- 1993-94	21.7	27.1
	- 1994-95	10.8	8.1
2521	Hardwood Veneer and Plywood Industry		
	- 1993-94	19.9	11.0
	- 1994-95	26.2	27.8
2541	Prefabricated Wooden Buildings Industry		
	- 1993-94	20.3	-2.3
	- 1994-95	-2.4	-2.4
2542	Wooden Kitchen Cabinet and Bathroom Vanity Industry		
	- 1993-94	9.4	9.0
	- 1994-95	4.4	10.6
2543	Wooden Door and Window		
	- 1993-94	7.3	10.4
	- 1994-95	3.0	-3.3
2549	Other Millwork Industries		
	- 1993-94	14.0	9.4
	- 1994-95	-4.1	-1.8
2561	Wooden Box and Pallet Industry		
	- 1993-94	16.3	33.6
	- 1994-95	17.3	1.9
2581	Coffin and Casket Industry		
	- 1993-94	5.9	...
	- 1994-95	6.4	...
2591	Wood Preservation Industry		
	- 1993-94	12.7	16.3
	- 1994-95	19.1	7.5

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
2592	Particle Board Industry		
	- 1993-94	...	...
	- 1994-95	...	...
2599	Other Wood Industries n.e.c.		
	- 1993-94	11.2	22.5
	- 1994-95	6.6	10.9
2611	Wooden Household Furniture Industry		
	- 1993-94	8.8	9.4
	- 1994-95	6.7	7.0
2612	Upholstered Household Furniture Industry		
	- 1993-94	10.9	14.2
	- 1994-95	9.8	14.1
2619	Other Household Furniture Industries		
	- 1993-94	7.7	13.5
	- 1994-95	16.1	5.7
2641	Metal Office Furniture Industry		
	- 1993-94	13.1	17.1
	- 1994-95	9.3	15.5
2649	Other Office Furniture Industries		
	- 1993-94	10.5	5.7
	- 1994-95	2.7	...
2691	Bed Spring and Mattress Industry		
	- 1993-94	15.4	4.1
	- 1994-95	7.8	...
2692	Hotel, Restaurant and Institutional Furniture and Fixture Industry		
	- 1993-94	17.6	21.3
	- 1994-95	12.4	0.7
2699	Other Furniture and Fixture Industries n.e.c.		
	- 1993-94	14.8	31.1
	- 1994-95	9.4	14.8
2711	Pulp Industry		
	- 1993-94	-4.3	...
	- 1994-95	...	...

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
2713	Paperboard Industry		
	- 1993-94	7.6	...
	- 1994-95	...	...
2719	Other Paper Industries		
	- 1993-94	-3.8	...
	- 1994-95	29.5	...
2731	Folding Carton and Set-Up Box Industry		
	- 1993-94	7.8	11.8
	- 1994-95	17.7	24.7
2732	Corrugated Box Industry		
	- 1993-94	12.2	20.4
	- 1994-95	26.0	28.0
2733	Paper Bag Industry		
	- 1993-94	11.9	...
	- 1994-95	9.3	...
2791	Coated and Treated Paper Industry		
	- 1993-94	14.4	14.7
	- 1994-95	20.1	18.9
2792	Stationery Paper Products Industry		
	- 1993-94	8.5	...
	- 1994-95	10.6	19.4
2793	Paper Consumer Products Industry		
	- 1993-94	...	...
	- 1994-95	...	...
2799	Other Converted Paper Products Industries n.e.c.		
	- 1993-94	14.0	11.5
	- 1994-95	19.1	12.4
2811	Business Forms Printing Industry		
	- 1993-94	4.8	7.3
	- 1994-95	8.9	14.6
2819	Other Commercial Printing Industries		
	- 1993-94	7.0	7.9
	- 1994-95	9.5	13.3

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
2821	Platemaking, Typesetting and Bindery Industry		
	- 1993-94	4.0	3.5
	- 1994-95	5.2	2.7
2831	Book Publishing Industry		
	- 1993-94	4.6	3.1
	- 1994-95	4.4	-3.7
2839	Other Publishing Industries		
	- 1993-94	5.4	5.2
	- 1994-95	7.5	10.3
2841	Newspaper, Magazine and Periodical (Combined Publishing and Printing) Industry		
	- 1993-94	5.0	5.1
	- 1994-95	6.9	7.6
2849	Other Combined Publishing and Printing Industries		
	- 1993-94	6.4	11.1
	- 1994-95	13.0	5.6
2912	Steel Foundries		
	- 1993-94	14.0	14.0
	- 1994-95	13.5	8.1
2919	Other Primary Steel Industries		
	- 1993-94	19.3	13.8
	- 1994-95	35.4	20.8
2921	Steel Pipe and Tube Industry		
	- 1993-94	16.6	27.8
	- 1994-95	53.8	...
2941	Iron Foundries		
	- 1993-94	18.7	18.2
	- 1994-95	13.9	25.4
2961	Aluminum Rolling, Casting and Extruding Industry		
	- 1993-94	9.8	22.6
	- 1994-95	18.7	...
2971	Copper and Copper Alloy Rolling, Casting and Extruding Industry		
	- 1993-94	11.9	...
	- 1994-95	22.3	...



Table 4

**Sales - % change Year over Year**

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
2999	Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries		
	- 1993-94	13.6	27.3
	- 1994-95	23.6	...
3011	Power Boiler and Heat Exchanger Industry		
	- 1993-94	12.0	...
	- 1994-95	29.9	...
3021	Metal Tanks (Heavy Gauge) Industry		
	- 1993-94	37.3	13.1
	- 1994-95	11.7	42.5
3022	Plate Work Industry		
	- 1993-94	7.0	...
	- 1994-95	26.3	...
3023	Pre-Engineered Metal Buildings Industry (Except Portable)		
	- 1993-94	...	29.4
	- 1994-95	...	...
3029	Other Fabricated Structural Metal Products Industries		
	- 1993-94	12.3	5.4
	- 1994-95	29.3	33.7
3031	Metal Door and Window Industry		
	- 1993-94	10.8	15.1
	- 1994-95	7.0	8.3
3032	Prefabricated Portable Metal Buildings Industry		
	- 1993-94	29.0	...
	- 1994-95	32.2	...
3039	Other Ornamental and Architectural Metal Products Industry		
	- 1993-94	13.8	14.4
	- 1994-95	17.6	18.0
3041	Custom Coating of Metal Products Industry		
	- 1993-94	15.4	17.2
	- 1994-95	13.5	13.3
3042	Metal Closure and Container Industry		
	- 1993-94	21.0	...
	- 1994-95	16.8	25.9

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
3049	Other Stamped and Pressed Metal Products Industries		
	- 1993-94	12.0	16.7
	- 1994-95	14.3	17.2
3051	Upholstery and Coil Spring Industry		
	- 1993-94	7.8	...
	- 1994-95	18.2	...
3052	Wire and Wire Rope Industry		
	- 1993-94	18.0	16.9
	- 1994-95	23.0	...
3053	Industrial Fastener Industry		
	- 1993-94	20.0	12.7
	- 1994-95	18.1	8.8
3059	Other Wire Products Industries		
	- 1993-94	15.2	12.0
	- 1994-95	12.9	29.7
3061	Basic Hardware Industry		
	- 1993-94	11.1	16.6
	- 1994-95	14.1	...
3062	Metal Dies, Moulds and Patterns Industry		
	- 1993-94	18.7	22.7
	- 1994-95	20.9	17.6
3063	Hand Tool and Implement Industry		
	- 1993-94	17.1	...
	- 1994-95	13.7	...
3069	Other Hardware and Cutlery Industries		
	- 1993-94	22.8	23.2
	- 1994-95	13.0	12.1
3071	Heating Equipment Industry		
	- 1993-94	11.3	9.5
	- 1994-95	10.8	13.5
3081	Machine Shop Industry		
	- 1993-94	18.7	17.5
	- 1994-95	19.8	19.4

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
3091	Metal Plumbing Fixtures and Fittings Industry		
	- 1993-94	-1.1	...
	- 1994-95	13.1	...
3092	Metal Valve Industry		
	- 1993-94	16.9	18.5
	- 1994-95	20.7	...
3099	Other Metal Fabricating Industries n.e.c.		
	- 1993-94	17.9	23.2
	- 1994-95	16.9	17.2
3111	Agricultural Implement Industry		
	- 1993-94	22.0	24.4
	- 1994-95	13.5	18.0
3121	Commercial Refrigeration and Air Conditioning Equipment Industry		
	- 1993-94	9.4	12.1
	- 1994-95	26.8	23.3
3191	Compressor, Pump and Industrial Fan Industry		
	- 1993-94	22.0	15.9
	- 1994-95	9.3	18.2
3192	Construction and Mining Machinery and Materials Handling Equipment Industry		
	- 1993-94	20.7	25.7
	- 1994-95	21.3	23.8
3193	Sawmill and Woodworking Machinery Industry		
	- 1993-94	22.4	...
	- 1994-95	23.2	...
3194	Turbine and Mechanical Power Transmission Equipment Industry		
	- 1993-94	14.5	19.8
	- 1994-95	20.3	9.4
3199	Other Machinery and Equipment Industries n.e.c.		
	- 1993-94	17.6	14.8
	- 1994-95	18.7	18.8
3211	Aircraft and Aircraft Parts Industry		
	- 1993-94	17.9	10.3
	- 1994-95	18.2	5.8

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
3231	Motor Vehicle Industry		
	- 1993-94	13.6	...
	- 1994-95	...	...
3241	Truck and Bus Body Industry		
	- 1993-94	22.9	12.5
	- 1994-95	17.6	12.6
3242	Commercial Trailer Industry		
	- 1993-94	21.3	...
	- 1994-95	23.5	24.4
3243	Non-Commercial Trailer Industry		
	- 1993-94	31.1	...
	- 1994-95	21.7	...
3244	Mobile Home Industry		
	- 1993-94	-3.8	5.3
	- 1994-95	36.9	...
3251	Motor Vehicle Engine and Engine Parts Industry		
	- 1993-94	20.3	...
	- 1994-95	18.2	...
3252	Motor Vehicle Wiring Assemblies Industry		
	- 1993-94	11.7	...
	- 1994-95	19.8	...
3253	Motor Vehicle Stampings Industry		
	- 1993-94	10.4	30.0
	- 1994-95	18.2	...
3254	Motor Vehicle Steering and Suspension Parts Industry		
	- 1993-94	21.7	...
	- 1994-95	18.6	...
3255	Motor Vehicle Wheel and Brake Industry		
	- 1993-94	20.8	...
	- 1994-95	12.7	...
3256	Plastic Parts and Accessories For Motor Vehicles Industry		
	- 1993-94	34.1	...
	- 1994-95	2.5	...

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
3257	Motor Vehicle Fabric Accessories Industry		
	- 1993-94	18.2	...
	- 1994-95	21.6	...
3259	Other Motor Vehicle Accessories, Parts and Assemblies Industries		
	- 1993-94	18.2	21.4
	- 1994-95	10.4	15.9
3271	Shipbuilding and Repair Industry		
	- 1993-94	2.0	...
	- 1994-95	21.0	...
3281	Boatbuilding and Repair Industry		
	- 1993-94	10.0	...
	- 1994-95	17.2	...
3299	Other Transportation Equipment Industries		
	- 1993-94	25.1	...
	- 1994-95	14.5	...
3311	Small Electrical Appliance Industry		
	- 1993-94	16.3	9.0
	- 1994-95	10.9	...
3321	Major Appliance Industry (Electric and Non-Electric)		
	- 1993-94	17.0	...
	- 1994-95	-2.5	...
3331	Lighting Fixture Industry		
	- 1993-94	4.4	2.1
	- 1994-95	4.1	...
3332	Electric Lamp and Shade Industry (Except Bulb and Tube)		
	- 1993-94	0.6	...
	- 1994-95	-2.8	...
3333	Electric Lamp (Bulb and Tube) Industry		
	- 1993-94	16.2	...
	- 1994-95	2.7	...
3341	Record Player, Radio and Television Receiver Industry		
	- 1993-94	5.1	...
	- 1994-95	22.4	...



Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
3351	Telecommunication Equipment Industry		
	- 1993-94	27.3	...
	- 1994-95	5.0	...
3352	Electronic Parts and Components Industry		
	- 1993-94	11.9	16.8
	- 1994-95	20.7	21.0
3359	Other Communication and Electronic Equipment Industries		
	- 1993-94	10.2	6.9
	- 1994-95	14.1	8.0
3361	Electronic Computing and Peripheral Equipment Industry		
	- 1993-94	10.5	33.9
	- 1994-95	17.8	...
3362	Electronic Office, Store and Business Machine Industry		
	- 1993-94	35.1	...
	- 1994-95	4.3	...
3369	Other Office, Store and Business Machine Industries		
	- 1993-94	10.8	...
	- 1994-95	11.9	...
3371	Electrical Transformer Industry		
	- 1993-94	12.3	...
	- 1994-95	32.7	...
3372	Electrical Switchgear and Protective Equipment Industry		
	- 1993-94	23.0	...
	- 1994-95	14.5	...
3379	Other Electrical Industrial Equipment Industries		
	- 1993-94	11.8	13.3
	- 1994-95	17.5	31.0
3381	Communications and Energy Wire and Cable Industry		
	- 1993-94	17.4	9.8
	- 1994-95	13.9	28.9
3391	Battery Industry		
	- 1993-94	9.1	...
	- 1994-95	15.4	...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
3392	Non-Current Carrying Wiring Devices Industry		
	- 1993-94	13.1	...
	- 1994-95	14.0	...
3399	Other Electrical Products Industries n.e.c.		
	- 1993-94	11.3	8.3
	- 1994-95	17.7	7.3
3511	Clay Products Industry (From Domestic Clay)		
	- 1993-94	13.6	5.0
	- 1994-95	5.3	...
3512	Clay Products Industry (From Imported Clay)		
	- 1993-94	10.8	...
	- 1994-95	7.0	...
3521	Hydraulic Cement Industry		
	- 1993-94	12.8	...
	- 1994-95	9.7	...
3541	Concrete Pipe Industry		
	- 1993-94	18.5	12.6
	- 1994-95	15.8	...
3542	Structural Concrete Products Industry		
	- 1993-94	15.4	13.7
	- 1994-95	13.4	...
3549	Other Concrete Products Industries		
	- 1993-94	9.8	0.1
	- 1994-95	10.5	14.5
3551	Ready-Mix Concrete Industry		
	- 1993-94	9.6	6.8
	- 1994-95	2.2	7.6
3561	Primary Glass and Glass Containers Industry		
	- 1993-94	21.6	...
	- 1994-95	15.3	...
3562	Glass Products Industry (Except Glass Containers)		
	- 1993-94	12.8	7.9
	- 1994-95	11.6	...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
3571	Abrasives Industry		
	- 1993-94	26.0	...
	- 1994-95	13.4	...
3591	Refractories Industry		
	- 1993-94	14.9	...
	- 1994-95	11.7	...
3593	Gypsum Products Industry		
	- 1993-94	23.6	...
	- 1994-95	19.3	...
3594	Non-Metallic Mineral Insulating Materials Industry		
	- 1993-94	13.8	...
	- 1994-95	11.9	...
3599	Other Non-Metallic Mineral Products Industries n.e.c.		
	- 1993-94	6.6	11.9
	- 1994-95	8.2	3.0
3611	Refined Petroleum Products Industry (Except Lubricating Oil and Grease)		
	- 1993-94	15.5	...
	- 1994-95	6.8	...
3612	Lubricating Oil and Grease Industry		
	- 1993-94	13.4	...
	- 1994-95	12.8	...
3699	Other Petroleum and Coal Products Industries		
	- 1993-94	12.5	25.6
	- 1994-95	20.8	...
3711	Industrial Inorganic Chemical Industries n.e.c.		
	- 1993-94	1.0	4.4
	- 1994-95	3.3	12.5
3712	Industrial Organic Chemical Industries n.e.c.		
	- 1993-94	13.9	17.5
	- 1994-95	10.0	...
3721	Chemical Fertilizer and Fertilizer Materials Industry		
	- 1993-94	5.5	...
	- 1994-95	3.5	...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
3722	Mixed Fertilizer Industry		
	- 1993-94	14.0	14.2
	- 1994-95	14.2	17.6
3731	Plastic and Synthetic Resin Industry		
	- 1993-94	18.2	19.5
	- 1994-95	13.4	...
3741	Pharmaceutical and Medicine Industry		
	- 1993-94	10.1	14.1
	- 1994-95	12.0	12.5
3751	Paint and Varnish Industry		
	- 1993-94	11.0	21.2
	- 1994-95	10.7	11.2
3761	Soap and Cleaning Compounds Industry		
	- 1993-94	11.2	6.9
	- 1994-95	0.3	9.0
3771	Toilet Preparations Industry		
	- 1993-94	16.4	7.1
	- 1994-95	6.5	...
3791	Printing Ink Industry		
	- 1993-94	7.6	...
	- 1994-95	17.0	...
3792	Adhesives Industry		
	- 1993-94	7.9	13.5
	- 1994-95	33.2	...
3799	Other Chemical Products Industries n.e.c.		
	- 1993-94	12.1	8.9
	- 1994-95	8.9	7.9
3911	Indicating, Recording and Controlling Instruments Industry		
	- 1993-94	13.3	14.9
	- 1994-95	13.9	11.9
3912	Other Instruments and Related Products Industry		
	- 1993-94	8.6	4.9
	- 1994-95	17.8	17.1

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
3913	Clock and Watch Industry		
	- 1993-94	-4.2	...
	- 1994-95	3.6	...
3914	Ophthalmic Goods Industry		
	- 1993-94	3.9	2.1
	- 1994-95	4.3	10.6
3921	Jewellery and Silverware Industry		
	- 1993-94	10.3	16.1
	- 1994-95	5.2	5.6
3922	Precious Metal Secondary Refining Industry		
	- 1993-94	7.6	...
	- 1994-95	23.4	...
3931	Sporting Goods Industry		
	- 1993-94	18.0	14.8
	- 1994-95	11.4	6.4
3932	Toys and Games Industry		
	- 1993-94	12.6	20.1
	- 1994-95	12.6	...
3971	Sign and Display Industry		
	- 1993-94	6.4	13.4
	- 1994-95	9.9	16.9
3991	Broom, Brush and Mop Industry		
	- 1993-94	11.5	4.2
	- 1994-95	10.4	...
3992	Button, Buckle and Clothes Fastener Industry		
	- 1993-94	1.3	...
	- 1994-95	7.7	...
3993	Floor Tile, Linoleum and Coated Fabric Industry		
	- 1993-94	18.0	...
	- 1994-95	...	...
3994	Musical Instrument and Sound Recording Industry		
	- 1993-94	9.4	...
	- 1994-95	10.0	...



Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
3999	Other Manufactured Products Industries n.e.c.		
	- 1993-94	10.2	13.2
	- 1994-95	9.7	9.1
<b>CONSTRUCTION</b>			
4011	Single Family Housing		
	- 1993-94	5.7	3.6
	- 1994-95	4.5	2.8
4012	Apartment and Other Multiple Housing		
	- 1993-94	11.5	19.3
	- 1994-95	0.8	9.0
4013	Residential Renovation		
	- 1993-94	6.1	...
	- 1994-95	4.5	...
4021	Manufacturing and Light Industrial Building		
	- 1993-94	14.9	20.9
	- 1994-95	11.9	15.7
4022	Commercial Building		
	- 1993-94	7.5	-4.1
	- 1994-95	8.8	7.6
4023	Institutional Building		
	- 1993-94	6.3	9.7
	- 1994-95	-4.0	2.0
4112	Gas, Oil and Other Energy Related Structures (Except Pipelines)		
	- 1993-94	20.0	23.1
	- 1994-95	10.4	24.8
4113	Gas and Oil Pipelines		
	- 1993-94	36.8	10.5
	- 1994-95	9.2	34.4
4119	Other Industrial Construction		
	- 1993-94	12.7	11.0
	- 1994-95	12.1	13.0

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
4121	Highways, Streets and Bridges		
	- 1993-94	10.0	8.7
	- 1994-95	10.8	10.2
4122	Waterworks and Sewage Systems		
	- 1993-94	9.3	5.1
	- 1994-95	14.3	-3.2
4123	Hydroelectric Power Plants and Related Structures (Except Transmission Lines)		
	- 1993-94	8.8	...
	- 1994-95	-4.6	...
4124	Power and Telecommunication Transmission Lines		
	- 1993-94	-0.9	...
	- 1994-95	14.6	...
4129	Other Heavy Construction		
	- 1993-94	9.2	-6.3
	- 1994-95	11.4	18.1
4211	Wrecking and Demolition		
	- 1993-94	5.8	...
	- 1994-95	10.3	...
4212	Water Well Drilling		
	- 1993-94	3.8	...
	- 1994-95	10.6	...
4213	Septic System Installation		
	- 1993-94	11.7	...
	- 1994-95	11.9	...
4214	Excavating and Grading		
	- 1993-94	11.5	7.9
	- 1994-95	7.1	6.1
4215	Equipment Rental (With Operator)		
	- 1993-94	6.5	21.5
	- 1994-95	8.3	14.0
4216	Asphalt Paving		
	- 1993-94	12.2	0.3
	- 1994-95	0.9	0.0

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
4217	Fencing Installation	- 1993-94	8.3
		- 1994-95	10.0
			...
4219	Other Site Work	- 1993-94	5.5
		- 1994-95	6.1
			-2.7
4221	Piledriving Work	- 1993-94	23.1
		- 1994-95	4.0
			...
4222	Form Work	- 1993-94	10.5
		- 1994-95	4.5
			-8.2
4223	Steel Reinforcing	- 1993-94	30.4
		- 1994-95	13.6
			...
4224	Concrete Pouring and Finishing	- 1993-94	10.6
		- 1994-95	6.8
			15.1
4225	Precast Concrete Installation	- 1993-94	-3.8
		- 1994-95	2.7
			...
4226	Rough and Framing Carpentry	- 1993-94	8.9
		- 1994-95	2.3
			...
4227	Structural Steel Erection	- 1993-94	11.6
		- 1994-95	27.2
			20.7
4229	Other Structural and Related Work	- 1993-94	11.5
		- 1994-95	8.3
			...
4231	Masonry Work	- 1993-94	4.6
		- 1994-95	6.3
			-12.7

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
4232	Siding Work		
	- 1993-94	6.1	...
	- 1994-95	2.1	...
4233	Glass and Glazing Work		
	- 1993-94	2.6	...
	- 1994-95	8.4	...
4234	Insulation Work		
	- 1993-94	3.9	-4.2
	- 1994-95	6.8	...
4235	Roof Shingling		
	- 1993-94	8.2	2.4
	- 1994-95	9.6	...
4236	Sheet Metal and Built-Up Roofing		
	- 1993-94	5.3	2.9
	- 1994-95	5.9	4.0
4239	Other Exterior Close-In Work		
	- 1993-94	-3.3	...
	- 1994-95	2.5	...
4241	Plumbing		
	- 1993-94	4.8	-1.2
	- 1994-95	3.6	-4.2
4242	Dry Heating and Gas Piping Work		
	- 1993-94	7.1	...
	- 1994-95	5.4	...
4243	Wet Heating and Air Conditioning Work		
	- 1993-94	8.0	-3.3
	- 1994-95	8.2	13.7
4244	Sheet Metal and Other Duct Work		
	- 1993-94	7.0	-0.5
	- 1994-95	8.4	10.2
4251	Process Piping Work		
	- 1993-94	24.3	...
	- 1994-95	9.0	...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
4252	Automatic Sprinkler System Installation		
	- 1993-94	12.3	...
	- 1994-95	9.8	...
4253	Commercial Refrigeration Work		
	- 1993-94	13.1	...
	- 1994-95	7.9	...
4254	Environmental Control Work		
	- 1993-94	-6.3	...
	- 1994-95	-2.7	...
4255	Millwright and Rigging		
	- 1993-94	5.0	...
	- 1994-95	20.1	...
4256	Thermal Insulation Work		
	- 1993-94	11.5	...
	- 1994-95	8.6	...
4259	Other Mechanical Specialty Work		
	- 1993-94	3.0	-5.5
	- 1994-95	3.7	...
4261	Electrical Work		
	- 1993-94	5.3	0.8
	- 1994-95	8.0	5.4
4271	Plastering and Stucco Work		
	- 1993-94	0.3	...
	- 1994-95	-1.9	...
4272	Drywall Work		
	- 1993-94	4.5	8.6
	- 1994-95	-1.0	-1.3
4273	Acoustical Work		
	- 1993-94	7.2	...
	- 1994-95	5.8	...
4274	Finish Carpentry		
	- 1993-94	5.7	...
	- 1994-95	6.4	12.5



Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
4275	Painting and Decorating Work	- 1993-94	6.8
		- 1994-95	5.4
			-1.6
4276	Terrazo and Tile Work	- 1993-94	3.3
		- 1994-95	...
			...
4277	Hardwood Flooring Installation	- 1993-94	5.1
		- 1994-95	0.9
			...
4278	Resilient Flooring and Carpet Work	- 1993-94	0.7
		- 1994-95	-5.2
			...
4279	Other Interior and Finishing Work	- 1993-94	11.7
		- 1994-95	22.2
			...
4291	Elevator and Escalator Installation	- 1993-94	7.4
		- 1994-95	8.3
			...
4292	Ornamental and Miscellaneous Fabricated Metal Installation	- 1993-94	3.7
		- 1994-95	14.5
			...
4293	Residential Swimming Pool Installation	- 1993-94	7.1
		- 1994-95	3.6
			...
4299	Other Trade Work n.e.c.	- 1993-94	9.6
		- 1994-95	11.2
			7.5
4411	Project Management, Construction	- 1993-94	6.6
		- 1994-95	3.8
			-7.9
4491	Land Developers	- 1993-94	3.4
		- 1994-95	0.1
			13.4
			1.4
			-4.9

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
4499	Other Services Incidental to Construction n.e.c.		
	- 1993-94	10.1	...
	- 1994-95	10.2	...
<b>TRANSPORTATION</b>			
4511	Scheduled Air Transport Industry		
	- 1993-94	6.4	10.5
	- 1994-95	20.7	...
4512	Non-Scheduled Air Transport, Chartered, Industry		
	- 1993-94	12.4	20.0
	- 1994-95	19.2	14.8
4513	Non-Scheduled Air Transport, Specialty, Industry		
	- 1993-94	11.2	...
	- 1994-95	9.7	...
4521	Airport Operations Industry		
	- 1993-94	23.9	...
	- 1994-95	7.5	...
4522	Aircraft Rental Industry		
	- 1993-94	4.7	...
	- 1994-95	7.1	...
4523	Aircraft Servicing Industry		
	- 1993-94	13.3	...
	- 1994-95	22.6	...
4529	Other Service Industries Incidental to Air Transport		
	- 1993-94	10.2	...
	- 1994-95	13.6	...
4531	Railway Transport Industry		
	- 1993-94	9.5	...
	- 1994-95	...	...
4532	Service Industry Incidental to Railway Transport		
	- 1993-94	8.1	...
	- 1994-95	21.7	...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
4541	Freight and Passenger Water Transport Industry		
	- 1993-94	2.4	-10.0
	- 1994-95	20.1	-4.7
4542	Ferry Industry		
	- 1993-94	-0.9	...
	- 1994-95	7.9	...
4543	Marine Towing Industry		
	- 1993-94	10.2	-0.5
	- 1994-95	8.4	21.4
4544	Ship Chartering Industry		
	- 1993-94	17.7	...
	- 1994-95	0.1	...
4549	Other Water Transport Industries		
	- 1993-94	2.8	...
	- 1994-95	12.0	...
4551	Marine Cargo Handling Industry		
	- 1993-94	10.2	-5.3
	- 1994-95	14.4	...
4552	Harbour and Port Operation		
	- 1993-94	13.7	...
	- 1994-95	30.2	...
4555	Marine Shipping Agencies Industry		
	- 1993-94	-1.5	...
	- 1994-95	23.5	...
4559	Other Service Industries Incidental to Water Transport		
	- 1993-94	20.4	...
	- 1994-95	16.8	...
4561	General Freight Trucking Industry		
	- 1993-94	12.7	13.3
	- 1994-95	9.9	11.1
4562	Used Goods Moving and Storage Industry		
	- 1993-94	7.8	10.8
	- 1994-95	4.7	2.4

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
4563	Bulk Liquids Trucking Industry		
	- 1993-94	12.5	10.9
	- 1994-95	6.5	8.6
4564	Dry Bulk Materials Trucking Industry		
	- 1993-94	8.0	7.5
	- 1994-95	7.4	13.4
4565	Forest Products Trucking Industry		
	- 1993-94	10.2	15.0
	- 1994-95	6.8	...
4569	Other Truck Transport Industries		
	- 1993-94	15.9	10.2
	- 1994-95	4.0	0.0
4571	Urban Transit Systems Industry		
	- 1993-94	1.2	...
	- 1994-95	5.0	...
4572	Interurban and Rural Transit Systems Industry		
	- 1993-94	2.2	11.5
	- 1994-95	2.5	...
4573	School Bus Operations Industry		
	- 1993-94	2.4	3.4
	- 1994-95	1.5	0.4
4574	Charter and Sightseeing Bus Services Industry		
	- 1993-94	6.1	17.1
	- 1994-95	8.3	...
4575	Limousine Service to Airports and Stations Industry		
	- 1993-94	5.3	...
	- 1994-95	9.3	...
4581	Taxicab Industry		
	- 1993-94	2.1	...
	- 1994-95	2.5	...
4589	Other Transportation Industries n.e.c.		
	- 1993-94	8.9	...
	- 1994-95	8.3	...

**Table 4**  
**Sales - % change Year over Year**

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
4591	Highway, Street and Bridge Maintenance Industry		
	- 1993-94	5.0	0.2
	- 1994-95	8.1	-6.8
4592	Freight Forwarding Industry		
	- 1993-94	10.2	14.8
	- 1994-95	13.5	16.1
4599	Other Service Industries Incidental to Transportation n.e.c.		
	- 1993-94	13.5	16.1
	- 1994-95	16.1	22.0
4611	Natural Gas Pipeline Transport Industry		
	- 1993-94	19.1	...
	- 1994-95	...	...
4612	Crude Oil Pipeline Transport Industry		
	- 1993-94	18.1	...
	- 1994-95	21.9	...
<b>STORAGE</b>			
4711	Grain Elevator Industry		
	- 1993-94	3.7	...
	- 1994-95	14.6	...
4791	Refrigerated Warehousing Industry		
	- 1993-94	3.3	...
	- 1994-95	5.4	...
4799	Other Storage and Warehousing Industries n.e.c.		
	- 1993-94	7.1	1.0
	- 1994-95	9.4	4.3
<b>COMMUNICATIONS</b>			
4811	Radio Broadcasting Industry		
	- 1993-94	4.8	9.8
	- 1994-95	6.6	7.6



Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
4812	Television Broadcasting Industry		
	- 1993-94	15.3	...
	- 1994-95	-3.9	...
4813	Combined Radio and Television Broadcasting Industry		
	- 1993-94	0.9	...
	- 1994-95	9.5	...
4814	Cable Television Industry		
	- 1993-94	8.3	7.1
	- 1994-95	10.4	9.6
4821	Telecommunication Carriers Industry		
	- 1993-94	16.9	3.2
	- 1994-95	20.2	...
4839	Other Telecommunication Industries		
	- 1993-94	6.5	...
	- 1994-95	14.0	...
4841	Postal Service Industry		
	- 1993-94	8.2	...
	- 1994-95	9.3	...
4842	Courier Service Industry		
	- 1993-94	10.2	6.0
	- 1994-95	11.0	5.0
<b>UTILITIES</b>			
4911	Electric Power Systems Industry		
	- 1993-94	3.8	0.7
	- 1994-95	-13.8	...
4921	Gas Distribution Systems Industry		
	- 1993-94	22.6	...
	- 1994-95	-1.3	...
4931	Water Systems Industry		
	- 1993-94	7.8	...
	- 1994-95	15.6	...

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
4999	Other Utility Industries n.e.c.		
	- 1993-94	6.6	-1.3
	- 1994-95	8.7	7.7
<b>WHOLESALE</b>			
5011	Livestock, Wholesale		
	- 1993-94	4.6	5.3
	- 1994-95	3.8	-7.6
5012	Grain, Wholesale		
	- 1993-94	23.7	18.9
	- 1994-95	16.1	9.5
5019	Other Farm Products, Wholesale		
	- 1993-94	7.9	6.8
	- 1994-95	9.1	3.1
5111	Petroleum Products, Wholesale		
	- 1993-94	9.5	6.0
	- 1994-95	5.7	7.7
5211	Confectionery, Wholesale		
	- 1993-94	4.0	0.6
	- 1994-95	3.5	-0.9
5212	Frozen Foods (Packaged), Wholesale		
	- 1993-94	7.1	6.7
	- 1994-95	7.5	0.9
5213	Dairy Products, Wholesale		
	- 1993-94	5.1	9.4
	- 1994-95	3.8	6.0
5214	Poultry and Eggs, Wholesale		
	- 1993-94	8.5	0.9
	- 1994-95	-0.7	-1.4
5215	Fish and Seafood, Wholesale		
	- 1993-94	9.8	18.0
	- 1994-95	16.7	12.8

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
5216	Fresh Fruit and Vegetables, Wholesale		
	- 1993-94	14.9	9.4
	- 1994-95	10.7	10.2
5217	Meat and Meat Products, Wholesale		
	- 1993-94	8.5	7.3
	- 1994-95	1.4	4.8
5219	Other Foods, Wholesale		
	- 1993-94	6.0	6.5
	- 1994-95	10.5	7.3
5221	Beverages, Wholesale		
	- 1993-94	4.2	6.6
	- 1994-95	5.7	2.6
5231	Drugs, Wholesale		
	- 1993-94	11.4	12.2
	- 1994-95	7.7	6.2
5232	Toilet Soaps and Preparations, Wholesale		
	- 1993-94	4.9	7.6
	- 1994-95	7.9	12.9
5239	Drug Sundries and Other Drugs and Toilet Preparations, Wholesale		
	- 1993-94	10.3	9.6
	- 1994-95	3.3	...
5241	Tobacco Products, Wholesale		
	- 1993-94	-5.0	-8.8
	- 1994-95	16.7	-7.5
5311	Men's and Boys' Clothing and Furnishings, Wholesale		
	- 1993-94	8.8	4.9
	- 1994-95	10.0	5.0
5312	Women's, Misses' and Children's Outerwear Wholesale		
	- 1993-94	4.8	1.0
	- 1994-95	4.4	8.4
5313	Women's, Misses' and Children's Hosiery, Underwear and Apparel Accessories Wholesale		
	- 1993-94	1.2	8.3
	- 1994-95	4.7	9.1

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
5314	Footwear, Wholesale		
	- 1993-94	7.4	9.3
	- 1994-95	10.6	3.3
5319	Other Apparel, Wholesale		
	- 1993-94	3.0	3.3
	- 1994-95	6.3	2.6
5321	Piece Goods, Wholesale		
	- 1993-94	8.2	7.3
	- 1994-95	10.9	5.2
5329	Notions and Other Dry Goods, Wholesale		
	- 1993-94	8.9	8.1
	- 1994-95	7.3	8.3
5411	Electrical Household Appliances, Wholesale		
	- 1993-94	8.5	15.0
	- 1994-95	4.8	5.4
5412	Electronic Household Appliances, Wholesale		
	- 1993-94	11.8	11.7
	- 1994-95	7.2	10.7
5421	Household Furniture, Wholesale		
	- 1993-94	5.3	...
	- 1994-95	5.6	0.2
5431	China, Glassware, Crockery and Pottery, Wholesale		
	- 1993-94	8.5	-4.6
	- 1994-95	13.1	...
5432	Floor Coverings, Wholesale		
	- 1993-94	4.1	3.3
	- 1994-95	4.3	-8.2
5433	Linens, Draperies and Other Textile Furnishings, Wholesale		
	- 1993-94	0.2	-6.4
	- 1994-95	4.7	15.7
5439	Other Household Furnishings, Wholesale		
	- 1993-94	10.0	6.2
	- 1994-95	4.9	1.7

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
5511	Automobiles, Wholesale		
	- 1993-94	11.1	12.5
	- 1994-95	7.7	0.1
5512	Trucks and Buses, Wholesale		
	- 1993-94	16.7	31.7
	- 1994-95	16.5	16.3
5519	Other Motor Vehicles and Trailers, Wholesale		
	- 1993-94	14.8	45.1
	- 1994-95	14.4	19.9
5521	Tires and Tubes, Wholesale		
	- 1993-94	9.4	23.9
	- 1994-95	6.2	9.5
5529	Other Motor Vehicle Parts and Accessories, Wholesale		
	- 1993-94	9.8	13.9
	- 1994-95	6.5	13.1
5611	Iron and Steel Primary Forms and Structural Shapes, Wholesale		
	- 1993-94	25.2	28.4
	- 1994-95	26.9	24.5
5612	Other Iron and Steel Products, Wholesale		
	- 1993-94	27.4	32.4
	- 1994-95	24.0	20.2
5613	Non-Ferrous Metal and Metal Products, Wholesale		
	- 1993-94	8.8	28.6
	- 1994-95	26.4	...
5619	Combination Metal and Metal Products, Wholesale		
	- 1993-94	11.5	12.0
	- 1994-95	24.2	23.3
5621	Hardware, Wholesale		
	- 1993-94	11.7	11.4
	- 1994-95	12.2	8.3
5622	Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale		
	- 1993-94	9.4	10.9
	- 1994-95	11.8	11.5



**Table 4**  
**Sales - % change Year over Year**

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
5631	Lumber, Plywood and Millwork, Wholesale		
	- 1993-94	10.9	13.8
	- 1994-95	2.6	5.3
5632	Paint, Glass and Wallpaper, Wholesale		
	- 1993-94	7.2	7.8
	- 1994-95	6.4	1.0
5639	Other Building Materials, Wholesale		
	- 1993-94	8.0	7.0
	- 1994-95	2.8	0.0
5711	Farm Machinery, Equipment and Supplies, Wholesale		
	- 1993-94	12.0	12.8
	- 1994-95	4.9	5.2
5721	Construction and Forestry Machinery, Equipment and Supplies, Wholesale		
	- 1993-94	18.7	22.3
	- 1994-95	14.4	16.6
5722	Mining Machinery, Equipment and Supplies, Wholesale		
	- 1993-94	21.7	25.7
	- 1994-95	16.5	15.7
5731	Industrial Machinery, Equipment and Supplies, Wholesale		
	- 1993-94	15.5	16.5
	- 1994-95	15.2	18.5
5741	Electrical Wiring Supplies and Electrical Construction Material, Wholesale		
	- 1993-94	12.3	12.8
	- 1994-95	15.7	10.9
5742	Electrical Generating and Transmission Equipment and Supplies, Wholesale		
	- 1993-94	11.7	18.3
	- 1994-95	13.6	9.4
5743	Electronic Machinery, Equipment and Supplies, Wholesale		
	- 1993-94	10.2	14.7
	- 1994-95	9.2	13.0
5749	Other Electrical and Electronic Machinery, Equipment and Supplies, Wholesale		
	- 1993-94	8.8	16.0
	- 1994-95	11.1	13.2

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
5791	Office and Store Machinery, Equipment and Supplies, Wholesale		
	- 1993-94	8.7	8.9
	- 1994-95	10.8	10.3
5792	Service Machinery, Equipment and Supplies, Wholesale		
	- 1993-94	10.0	6.7
	- 1994-95	9.6	12.2
5793	Professional Machinery, Equipment and Supplies, Wholesale		
	- 1993-94	7.7	2.5
	- 1994-95	9.2	4.7
5799	Other Machinery, Equipment and Supplies n.e.c., Wholesale		
	- 1993-94	15.2	14.4
	- 1994-95	13.3	15.0
5911	Automobile Wrecking		
	- 1993-94	9.6	12.7
	- 1994-95	10.7	22.7
5919	Other Waste Materials, Wholesale		
	- 1993-94	16.5	20.4
	- 1994-95	27.0	36.0
5922	Stationery and Office Supplies, Wholesale		
	- 1993-94	5.6	3.2
	- 1994-95	12.0	10.4
5929	Other Paper and Paper Products, Wholesale		
	- 1993-94	13.0	9.1
	- 1994-95	21.9	16.7
5931	Agricultural Feeds, Wholesale		
	- 1993-94	10.4	9.4
	- 1994-95	5.7	7.1
5932	Seeds and Seed Processing, Wholesale		
	- 1993-94	12.2	6.0
	- 1994-95	6.1	20.2
5939	Agricultural Chemical and Other Farm Supplies, Wholesale		
	- 1993-94	19.9	13.4
	- 1994-95	20.4	13.2

**Table 4**  
**Sales - % change Year over Year**

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
5941	Toys, Novelties and Fireworks, Wholesale		
	- 1993-94	4.0	-1.7
	- 1994-95	4.8	4.5
5942	Amusement and Sporting Goods, Wholesale		
	- 1993-94	8.2	13.5
	- 1994-95	10.0	12.9
5951	Photographic Equipment and Supplies, Wholesale		
	- 1993-94	4.1	16.7
	- 1994-95	5.5	7.7
5952	Musical Instruments and Accessories, Wholesale		
	- 1993-94	-0.4	11.6
	- 1994-95	6.1	13.4
5961	Jewellery and Watches, Wholesale		
	- 1993-94	7.7	4.6
	- 1994-95	5.5	17.1
5971	Industrial and Household Chemicals, Wholesale		
	- 1993-94	8.6	9.9
	- 1994-95	12.4	12.9
5981	General Merchandise, Wholesale		
	- 1993-94	7.3	13.1
	- 1994-95	6.9	1.1
5991	Books, Periodicals and Newspapers, Wholesale		
	- 1993-94	5.7	4.0
	- 1994-95	4.4	8.5
5992	Second-Hand Goods, Wholesale (Except Machinery and Automotive)		
	- 1993-94	7.7	...
	- 1994-95	22.8	...
5993	Forest Products, Wholesale		
	- 1993-94	13.0	16.6
	- 1994-95	9.4	2.9
5999	Other Products n.e.c., Wholesale		
	- 1993-94	10.0	7.9
	- 1994-95	10.3	11.2

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
RETAIL			
6011	Food (Groceries) Stores	- 1993-94	0.8
		- 1994-95	2.4
6012	Food (Specialty) Stores	- 1993-94	2.9
		- 1994-95	2.8
6021	Liquor Stores	- 1993-94	0.7
		- 1994-95	4.4
6022	Wine Stores	- 1993-94	11.7
		- 1994-95	1.4
6023	Beer Stores	- 1993-94	13.4
		- 1994-95	4.3
6031	Pharmacies	- 1993-94	2.1
		- 1994-95	1.9
6032	Patent Medicine and Toiletries Stores	- 1993-94	4.3
		- 1994-95	4.4
6111	Shoe Stores	- 1993-94	4.9
		- 1994-95	5.8
6121	Men's Clothing Stores	- 1993-94	3.1
		- 1994-95	3.1
6131	Women's Clothing Stores	- 1993-94	0.5
		- 1994-95	1.9

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
6141	Clothing Stores n.e.c.		
	- 1993-94	7.1	...
	- 1994-95	3.4	...
6151	Fabric and Yarn Stores		
	- 1993-94	-0.7	1.0
	- 1994-95	1.1	3.8
6211	Household Furniture Stores (With Appliances and Furnishings)		
	- 1993-94	3.5	2.9
	- 1994-95	1.1	2.1
6212	Household Furniture Stores (Without Appliances and Furnishings)		
	- 1993-94	4.5	2.1
	- 1994-95	3.3	-1.2
6213	Furniture Refinishing and Repair Shops		
	- 1993-94	3.1	...
	- 1994-95	4.9	...
6221	Appliance, Television, Radio and Stereo Stores		
	- 1993-94	1.4	5.9
	- 1994-95	1.8	5.6
6222	Television, Radio and Stereo Stores		
	- 1993-94	5.8	11.7
	- 1994-95	5.9	10.7
6223	Appliance, Television, Radio and Stereo Repair Shops		
	- 1993-94	6.3	...
	- 1994-95	5.4	...
6231	Floor Covering Stores		
	- 1993-94	3.2	-0.5
	- 1994-95	0.6	-4.7
6232	Drapery Stores		
	- 1993-94	2.0	...
	- 1994-95	2.5	...
6239	Other Household Furnishings Stores		
	- 1993-94	3.4	8.4
	- 1994-95	3.2	8.0



Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
6311	Automobile (New) Dealers		
	- 1993-94	9.8	12.7
	- 1994-95	4.7	4.1
6312	Automobile (Used) Dealers		
	- 1993-94	8.5	10.2
	- 1994-95	7.8	10.4
6321	Motor Home and Travel Trailer Dealers		
	- 1993-94	5.3	10.3
	- 1994-95	9.7	11.8
6322	Boats, Outboard Motors and Boating Accessories Dealers		
	- 1993-94	9.0	9.0
	- 1994-95	7.2	2.2
6323	Motorcycle and Snowmobile Dealers		
	- 1993-94	11.2	16.1
	- 1994-95	10.1	18.7
6329	Other Recreational Vehicle Dealers		
	- 1993-94	10.6	...
	- 1994-95	9.9	...
6331	Gasoline Service Stations		
	- 1993-94	2.6	3.2
	- 1994-95	2.8	5.1
6341	Home and Auto Supply Stores		
	- 1993-94	10.8	8.2
	- 1994-95	9.9	3.2
6342	Tire, Battery, Parts and Accessories Stores		
	- 1993-94	9.4	5.9
	- 1994-95	8.0	8.9
6351	Garages (General Repairs)		
	- 1993-94	5.8	27.2
	- 1994-95	4.4	4.2
6352	Paint and Body Repair Shops		
	- 1993-94	4.1	17.8
	- 1994-95	2.8	-1.8

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
6353	Muffler Replacement Shops		
	- 1993-94	4.7	...
	- 1994-95	2.9	...
6354	Motor Vehicle Glass Replacement Shops		
	- 1993-94	3.6	...
	- 1994-95	4.2	...
6355	Motor Vehicle Transmission Repair and Replacement Shops		
	- 1993-94	8.7	...
	- 1994-95	1.9	...
6359	Other Motor Vehicle Repair Shops		
	- 1993-94	8.5	...
	- 1994-95	6.6	...
6391	Car Washes		
	- 1993-94	4.8	...
	- 1994-95	9.7	...
6399	Other Motor Vehicle Services n.e.c.		
	- 1993-94	8.3	7.9
	- 1994-95	7.4	10.4
6411	Department Stores		
	- 1993-94	2.9	...
	- 1994-95	1.8	...
6412	General Stores		
	- 1993-94	3.2	2.4
	- 1994-95	3.0	3.8
6413	Other General Merchandise Stores		
	- 1993-94	2.4	1.5
	- 1994-95	1.2	4.9
6511	Book and Stationery Stores		
	- 1993-94	4.8	7.2
	- 1994-95	6.1	11.2
6521	Florist Shops		
	- 1993-94	0.8	...
	- 1994-95	3.9	...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
6522	Lawn and Garden Centres		
	- 1993-94	12.7	...
	- 1994-95	11.4	...
6531	Hardware Stores		
	- 1993-94	5.0	9.4
	- 1994-95	3.2	-0.5
6532	Paint, Glass and Wallpaper Stores		
	- 1993-94	4.9	...
	- 1994-95	4.4	...
6541	Sporting Goods Stores		
	- 1993-94	7.4	5.2
	- 1994-95	6.8	17.0
6542	Bicycle Shops		
	- 1993-94	3.0	...
	- 1994-95	3.2	...
6551	Musical Instrument Stores		
	- 1993-94	1.4	7.3
	- 1994-95	1.8	4.4
6552	Record and Tape Stores		
	- 1993-94	8.1	...
	- 1994-95	4.4	...
6561	Jewellery Stores		
	- 1993-94	4.5	7.6
	- 1994-95	3.7	5.5
6562	Watch and Jewellery Repair Shops		
	- 1993-94	14.0	...
	- 1994-95	-1.3	...
6571	Camera and Photographic Supply Stores		
	- 1993-94	2.3	4.3
	- 1994-95	0.8	17.1
6581	Toy and Hobby Stores		
	- 1993-94	0.2	...
	- 1994-95	3.4	...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
6582	Gift, Novelty and Souvenir Stores	- 1993-94	2.2
		- 1994-95	5.8
			5.1
6591	Second-Hand Merchandise Stores n.e.c.	- 1993-94	6.5
		- 1994-95	11.5
			...
6592	Opticians' Shops	- 1993-94	1.8
		- 1994-95	3.0
			...
6593	Art Galleries and Artists' Supply Stores	- 1993-94	3.2
		- 1994-95	6.3
			...
6594	Luggage and Leather Goods Stores	- 1993-94	6.7
		- 1994-95	8.4
			...
6595	Monument and Tombstone Dealers	- 1993-94	1.1
		- 1994-95	3.9
			...
6596	Pet Stores	- 1993-94	8.3
		- 1994-95	8.5
			...
6597	Coin and Stamp Dealers	- 1993-94	1.6
		- 1994-95	1.3
			...
6598	Mobile Home Dealers	- 1993-94	4.9
		- 1994-95	1.9
			26.5
6599	Other Retail Stores n.e.c.	- 1993-94	4.4
		- 1994-95	4.7
			6.4
6911	Vending Machine Operators	- 1993-94	-0.4
		- 1994-95	6.6
			4.2

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
6921	Direct Sellers		
	- 1993-94	5.4	...
	- 1994-95	6.0	...
<i>REAL ESTATE</i>			
7511	Operators of Residential Buildings and Dwellings		
	- 1993-94	1.7	2.0
	- 1994-95	2.6	-2.3
7512	Operators of Non-Residential Buildings		
	- 1993-94	2.3	0.8
	- 1994-95	3.3	7.5
7599	Other Real Estate Operators		
	- 1993-94	3.2	...
	- 1994-95	1.4	...
7611	Insurance and Real Estate Agencies		
	- 1993-94	4.8	7.1
	- 1994-95	0.6	-7.1
<i>SERVICES</i>			
7711	Employment Agencies		
	- 1993-94	18.6	19.3
	- 1994-95	14.5	23.5
7712	Personnel Suppliers		
	- 1993-94	12.4	10.8
	- 1994-95	18.3	9.4
7721	Computer Services		
	- 1993-94	9.7	15.1
	- 1994-95	11.7	10.1
7722	Computer Equipment Maintenance and Repair		
	- 1993-94	1.7	...
	- 1994-95	14.9	...



Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
7731	Offices of Chartered and Certified Accountants		
	- 1993-94	3.0	...
	- 1994-95	6.5	...
7739	Other Accounting and Bookkeeping Services		
	- 1993-94	0.9	...
	- 1994-95	7.0	...
7741	Advertising Agencies		
	- 1993-94	5.0	-0.9
	- 1994-95	9.4	13.4
7742	Media Representatives		
	- 1993-94	8.3	4.4
	- 1994-95	8.5	13.6
7743	Outdoor Display and Billboard Advertising		
	- 1993-94	10.8	...
	- 1994-95	3.4	...
7749	Other Advertising Services		
	- 1993-94	7.1	8.9
	- 1994-95	10.3	7.3
7751	Offices of Architects		
	- 1993-94	-4.6	-12.5
	- 1994-95	3.8	...
7752	Offices of Engineers		
	- 1993-94	7.9	7.5
	- 1994-95	8.1	7.2
7759	Other Scientific and Technical Services		
	- 1993-94	11.6	13.9
	- 1994-95	9.7	4.7
7761	Offices of Lawyers and Notaries		
	- 1993-94	0.7	...
	- 1994-95	3.8	...
7771	Management Consulting Services		
	- 1993-94	5.5	6.6
	- 1994-95	6.6	8.7

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
7791	Security and Investigation Services	- 1993-94	4.8
		- 1994-95	7.5
			3.6
7792	Credit Bureau Services	- 1993-94	10.8
		- 1994-95	1.2
			...
7793	Collection Agencies	- 1993-94	0.0
		- 1994-95	5.2
			...
7794	Customs Brokers	- 1993-94	1.8
		- 1994-95	3.8
			6.9
7795	Telephone Answering Services	- 1993-94	3.2
		- 1994-95	0.8
			...
7796	Duplicating Services	- 1993-94	9.8
		- 1994-95	8.9
			...
7799	Other Business Services n.e.c.	- 1993-94	5.3
		- 1994-95	5.4
			12.9
8511	Elementary and Secondary Education	- 1993-94	13.6
		- 1994-95	12.4
			...
8521	Post-Secondary Non-University Education	- 1993-94	6.7
		- 1994-95	9.0
			...
8531	University Education	- 1993-94	34.0
		- 1994-95	9.2
			...
8551	Museums and Archives	- 1993-94	22.5
		- 1994-95	-1.2
			...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
8599	Other Educational Services		
	- 1993-94	8.7	...
	- 1994-95	6.9	...
8611	General Hospitals		
	- 1993-94	0.2	...
	- 1994-95	2.6	...
8613	Extended Care Hospitals		
	- 1993-94	4.2	...
	- 1994-95	3.5	...
8619	Other Specialty Hospitals		
	- 1993-94	4.9	...
	- 1994-95	3.6	...
8621	Homes for Personal and Nursing Care		
	- 1993-94	4.5	4.8
	- 1994-95	3.9	0.8
8622	Homes for Physically Handicapped and/or Disabled		
	- 1993-94	0.3	...
	- 1994-95	1.7	...
8623	Homes for Mentally Retarded		
	- 1993-94	8.8	...
	- 1994-95	...	...
8624	Homes for Mentally Handicapped and/or Disabled		
	- 1993-94	7.7	...
	- 1994-95	3.1	...
8625	Homes for Emotionally Disturbed Children		
	- 1993-94	...	...
	- 1994-95	...	...
8627	Homes for Children in Need of Protection		
	- 1993-94	7.7	...
	- 1994-95	12.4	...
8629	Other Institutional Health and Social Services n.e.c.		
	- 1993-94	5.0	...
	- 1994-95	9.2	...

Table 4

**Sales - % change Year over Year**

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
8631	Ambulance Services		
	- 1993-94	1.2	...
	- 1994-95	4.3	...
8632	Drug Addiction and Alcoholism Treatment Clinics		
	- 1993-94	...	...
	- 1994-95	...	...
8633	Health Rehabilitation Clinics		
	- 1993-94	15.8	...
	- 1994-95	19.5	...
8634	Home Care Services (Including Home Nursing)		
	- 1993-94	4.3	...
	- 1994-95	1.9	...
8635	Public Health Clinics / Community Health Centres		
	- 1993-94	-0.2	...
	- 1994-95	5.2	...
8639	Other Non-Institutional Health Services		
	- 1993-94	20.0	...
	- 1994-95	1.9	...
8641	Child Day Care and Nursery School Services		
	- 1993-94	7.0	...
	- 1994-95	3.6	...
8643	Family Planning Services		
	- 1993-94	0.8	...
	- 1994-95	7.8	...
8645	Home-Maker Services		
	- 1993-94	6.2	...
	- 1994-95	7.1	...
8647	Social Rehabilitation Services		
	- 1993-94	6.8	...
	- 1994-95	21.6	...
8649	Other Non-Institutional Social Services		
	- 1993-94	7.5	...
	- 1994-95	5.1	...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
8651	Offices of Physicians, General Practice		
	- 1993-94	1.2	...
	- 1994-95	1.3	...
8652	Offices of Physicians and Surgeons, Specialists		
	- 1993-94	0.8	...
	- 1994-95	2.2	...
8653	Offices of Dentists, General Practice		
	- 1993-94	2.4	...
	- 1994-95	1.7	...
8654	Offices of Dentists, Specialists		
	- 1993-94	3.7	...
	- 1994-95	1.8	...
8661	Offices of Chiropractors and Osteopaths		
	- 1993-94	-1.8	...
	- 1994-95	-1.9	...
8662	Offices of Nurses, Registered		
	- 1993-94	4.8	...
	- 1994-95	8.3	...
8663	Offices of Nurses, Practical		
	- 1993-94	-0.8	...
	- 1994-95	-1.6	...
8664	Offices of Nutritionists / Dietitians		
	- 1993-94	-8.2	...
	- 1994-95	1.2	...
8665	Offices of Physiotherapists / Occupational Therapists		
	- 1993-94	0.5	...
	- 1994-95	4.8	...
8666	Offices of Optometrists		
	- 1993-94	4.0	...
	- 1994-95	4.8	...
8667	Offices of Podiatrists and Chiropodists		
	- 1993-94	4.8	...
	- 1994-95	4.7	...



Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
8668	Offices of Denturists		
	- 1993-94	4.9	...
	- 1994-95	0.8	...
8669	Offices of Other Health Practitioners		
	- 1993-94	5.4	...
	- 1994-95	3.9	...
8671	Offices of Psychologists		
	- 1993-94	10.7	...
	- 1994-95	-0.8	...
8672	Offices of Social Workers		
	- 1993-94	0.7	...
	- 1994-95	...	...
8679	Offices of Other Social Service Practitioners		
	- 1993-94	13.7	...
	- 1994-95	13.6	...
8681	Medical Laboratories		
	- 1993-94	8.3	...
	- 1994-95	-1.6	...
8682	Radiological Laboratories		
	- 1993-94	-0.3	...
	- 1994-95	1.7	...
8683	Combined Medical and Radiological Laboratories		
	- 1993-94	0.7	...
	- 1994-95	-1.8	...
8684	Public Health Laboratories		
	- 1993-94	...	...
	- 1994-95	...	...
8689	Other Health Laboratories		
	- 1993-94	2.0	...
	- 1994-95	2.6	...
8691	Health Care and Public Safety Promotion Associations and Agencies		
	- 1993-94	22.6	...
	- 1994-95	-3.0	...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
8693	Health Care Research Agencies	- 1993-94	-16.7
		- 1994-95	-17.8
			...
8694	Social Service Planning and Advocacy Agencies	- 1993-94	16.1
		- 1994-95	...
			...
8699	Other Health and Social Services Associations and Agencies	- 1993-94	13.0
		- 1994-95	4.4
			...
9111	Hotels and Motor Hotels	- 1993-94	5.5
		- 1994-95	5.6
			10.3
9112	Motels	- 1993-94	6.0
		- 1994-95	5.0
			5.6
9113	Tourist Courts and Cabins	- 1993-94	4.8
		- 1994-95	7.3
			...
9114	Guest Houses and Tourist Homes	- 1993-94	6.7
		- 1994-95	10.5
			...
9121	Lodging Houses and Residential Clubs	- 1993-94	4.5
		- 1994-95	1.8
			...
9131	Camping Grounds and Travel Trailer Parks	- 1993-94	5.0
		- 1994-95	6.1
			...
9141	Outfitters (Hunting and Fishing Camps)	- 1993-94	9.8
		- 1994-95	9.1
			...
9149	Other Recreation and Vacation Camps	- 1993-94	12.8
		- 1994-95	4.5
			...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
9211	Restaurants, Licensed		
	- 1993-94	1.3	-1.7
	- 1994-95	2.6	0.2
9212	Restaurants, Unlicensed (Including Drive-Ins)		
	- 1993-94	2.6	4.0
	- 1994-95	3.5	8.6
9213	Take-Out Food Services		
	- 1993-94	3.8	0.0
	- 1994-95	5.3	7.5
9214	Caterers		
	- 1993-94	2.6	5.5
	- 1994-95	3.8	-0.8
9221	Taverns, Bars and Night Clubs		
	- 1993-94	0.8	...
	- 1994-95	2.3	...
9611	Motion Picture and Video Production		
	- 1993-94	7.9	6.9
	- 1994-95	6.9	16.5
9612	Motion Picture and Video Distribution		
	- 1993-94	6.7	14.5
	- 1994-95	9.0	...
9613	Motion Picture Laboratories and Video Production Facilities		
	- 1993-94	16.9	...
	- 1994-95	20.4	...
9614	Sound Recording Services		
	- 1993-94	15.8	...
	- 1994-95	10.7	...
9619	Other Motion Picture, Audio and Video Services		
	- 1993-94	7.8	...
	- 1994-95	6.3	...
9621	Regular Motion Picture Theatres		
	- 1993-94	7.5	...
	- 1994-95	5.4	...

1993, 1994, 1995 reference years

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
9622	Outdoor Motion Picture Theatres		
	- 1993-94	6.1	...
	- 1994-95	-2.9	...
9631	Entertainment Production Companies and Artists		
	- 1993-94	3.0	...
	- 1994-95	8.5	...
9639	Other Theatrical and Staged Entertainment Services		
	- 1993-94	3.6	...
	- 1994-95	7.9	...
9641	Professional Sports Clubs		
	- 1993-94	0.2	...
	- 1994-95	12.7	...
9642	Professional Athletes and Promoters on Own Account		
	- 1993-94	11.2	...
	- 1994-95	-3.4	...
9643	Horse Race Tracks		
	- 1993-94	5.5	...
	- 1994-95	4.8	...
9644	Other Race Tracks		
	- 1993-94	-6.0	...
	- 1994-95	3.9	...
9651	Golf Courses		
	- 1993-94	7.1	...
	- 1994-95	7.6	...
9652	Curling Clubs		
	- 1993-94	3.3	...
	- 1994-95	10.0	...
9653	Skiing Facilities		
	- 1993-94	-2.6	9.3
	- 1994-95	5.5	4.8
9654	Boat Rentals and Marinas		
	- 1993-94	2.6	...
	- 1994-95	7.2	...

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
9659	Other Sports and Recreation Clubs		
	- 1993-94	6.2	...
	- 1994-95	4.4	...
9661	Gambling Operations		
	- 1993-94	5.3	...
	- 1994-95	4.9	...
9691	Bowling Alleys and Billiard Parlours		
	- 1993-94	0.2	...
	- 1994-95	1.7	...
9692	Amusement Park, Carnival and Circus Operations		
	- 1993-94	7.9	...
	- 1994-95	1.7	...
9693	Dance Halls, Studios and Schools		
	- 1993-94	4.7	...
	- 1994-95	5.3	...
9694	Coin-Operated Amusement Services		
	- 1993-94	-0.8	...
	- 1994-95	-1.7	...
9695	Roller Skating Facilities		
	- 1993-94	2.1	...
	- 1994-95	2.9	...
9696	Botanical and Zoological Gardens		
	- 1993-94	9.8	...
	- 1994-95	-5.3	...
9699	Other Amusement and Recreational Services n.e.c.		
	- 1993-94	6.3	...
	- 1994-95	5.1	...
9711	Barber shops		
	- 1993-94	3.8	...
	- 1994-95	1.9	...
9712	Beauty Shops		
	- 1993-94	-0.1	...
	- 1994-95	1.6	...



Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
9713	Combination Barber and Beauty Shops		
	- 1993-94	1.1	...
	- 1994-95	1.3	...
9721	Power Laundries and / or Dry Cleaners		
	- 1993-94	0.0	...
	- 1994-95	-2.3	...
9722	Distributors and or / Agents for Dry Cleaners		
	- 1993-94	7.2	...
	- 1994-95	4.8	...
9723	Self-Serve Laundries and / or Dry Cleaners		
	- 1993-94	0.5	...
	- 1994-95	4.2	...
9724	Valet Services, Pressing and / or Repair		
	- 1993-94	3.0	...
	- 1994-95	9.6	...
9725	Linen Supply		
	- 1993-94	4.0	1.6
	- 1994-95	7.4	5.9
9726	Carpet Cleaning		
	- 1993-94	3.9	...
	- 1994-95	5.5	...
9729	Other Laundry and Dry Cleaning Services		
	- 1993-94	-10.1	...
	- 1994-95	5.9	...
9731	Funeral Homes		
	- 1993-94	3.9	3.6
	- 1994-95	2.9	1.7
9732	Cemeteries and Crematoria		
	- 1993-94	-7.7	...
	- 1994-95	19.9	...
9741	Private Households		
	- 1993-94	-0.1	...
	- 1994-95	8.7	...

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
9791	Shoe Repair		
	- 1993-94	1.8	...
	- 1994-95	-0.4	...
9792	Fur Cleaning, Repair and Storage		
	- 1993-94	-3.0	...
	- 1994-95	0.3	...
9799	Other Personal and Household Services n.e.c.		
	- 1993-94	6.4	...
	- 1994-95	4.8	-0.3
9821	Business Associations		
	- 1993-94	11.4	...
	- 1994-95	6.5	...
9831	Professional Health and Social Service Membership		
	- 1993-94	...	...
	- 1994-95	...	...
9839	Other Professional Membership Associations		
	- 1993-94	...	...
	- 1994-95	30.8	...
9841	Labour Organizations		
	- 1993-94	-2.0	...
	- 1994-95	-1.0	...
9861	Civic and Fraternal Organizations		
	- 1993-94	7.1	...
	- 1994-95	17.0	...
9911	Industrial Machinery and Equipment Rental and Leasing		
	- 1993-94	12.3	14.5
	- 1994-95	6.8	10.9
9912	Audio-Visual Equipment Rental and Leasing		
	- 1993-94	3.3	3.5
	- 1994-95	3.8	18.7
9913	Office Furniture and Machinery Rental and Leasing		
	- 1993-94	8.5	...
	- 1994-95	11.1	...

Table 4

## Sales - % change Year over Year

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
9919	Other Machinery and Equipment Rental and Leasing		
	- 1993-94	8.7	3.4
	- 1994-95	10.5	-1.2
9921	Automobile and Truck Rental and Leasing Services		
	- 1993-94	10.2	9.0
	- 1994-95	9.6	12.7
9931	Photographers		
	- 1993-94	0.4	...
	- 1994-95	3.3	...
9941	Electric Motor Repair		
	- 1993-94	16.1	...
	- 1994-95	10.5	...
9942	Welding		
	- 1993-94	16.8	20.9
	- 1994-95	15.6	28.9
9949	Other Repair Services n.e.c.		
	- 1993-94	8.9	...
	- 1994-95	10.5	...
9951	Disinfecting and Exterminating Services		
	- 1993-94	5.5	...
	- 1994-95	6.0	...
9952	Window Cleaning Services		
	- 1993-94	3.2	...
	- 1994-95	0.9	...
9953	Janitorial Services		
	- 1993-94	3.5	3.8
	- 1994-95	3.4	0.1
9959	Other Services to Buildings and Dwellings		
	- 1993-94	8.7	...
	- 1994-95	8.5	...
9961	Ticket and Travel Agencies		
	- 1993-94	7.9	2.7
	- 1994-95	7.1	7.0

Table 4

*Sales - % change Year over Year*

SIC-E	Industry Name	Firms with revenue between	
		\$50,000 and \$5 million	\$5 million and \$25 million
9962	Tour Wholesalers and Operators		
	- 1993-94	10.3	10.5
	- 1994-95	10.3	7.6
9991	Parking Lots and Parking Garages		
	- 1993-94	-2.2	...
	- 1994-95	5.6	...
9999	Other Services n.e.c.		
	- 1993-94	6.4	19.0
	- 1994-95	6.4	-1.4
	Total non-financial		
	- 1993-94	7.4	10.0
	- 1994-95	7.1	8.1
	Total mining		
	- 1993-94	14.8	19.6
	- 1994-95	8.4	9.3
	Total manufacturing		
	- 1993-94	12.0	13.4
	- 1994-95	12.1	12.7
	Total construction and real estate		
	- 1993-94	5.8	3.7
	- 1994-95	5.4	5.8
	Total transportation, storage, communications and utilities		
	- 1993-94	10.4	10.0
	- 1994-95	9.4	9.8
	Total wholesale trade		
	- 1993-94	10.7	11.4
	- 1994-95	9.9	9.3
	Total retail trade		
	- 1993-94	4.5	8.3
	- 1994-95	4.1	4.3
	Total services		
	- 1993-94	5.2	7.8
	- 1994-95	5.8	7.4

**TABLE 5**

**DISTRIBUTION OF FIRMS BY PROFIT AND LOSS (%)**





Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
<i>AGRICULTURE</i>					
0111	Dairy Farms				
		profit	77.0	78.0	75.8
		loss	23.0	22.0	24.2
0112	Cattle Farms				
		profit	72.6	65.4	59.2
		loss	27.4	34.6	40.8
0113	Hog Farms				
		profit	74.1	66.2	68.3
		loss	25.9	33.8	31.7
0114	Poultry and Egg Farms				
		profit	76.3	71.0	67.0
		loss	23.7	29.0	33.0
0115	Sheep and Goat Farms				
		profit	41.7	69.2	76.9
		loss	58.3	30.8	23.1
0119	Livestock Combination Farms				
		profit	69.6	65.0	66.0
		loss	30.4	35.0	34.0
0121	Honey and Other Apiary Product Farms				
		profit	57.6	68.3	81.8
		loss	42.4	31.7	18.2
0122	Horse and Other Equine Farms				
		profit	47.0	49.2	55.8
		loss	53.0	50.8	44.2

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
0123	Furs and Skins, Ranch				
		profit	44.9	76.3	58.8
		loss	55.1	23.7	41.2
0129	Other Animal Specialty Farms n.e.c.				
		profit	62.7	60.7	62.7
		loss	37.3	39.3	37.3
0131	Wheat Farms				
		profit	72.3	74.8	79.9
		loss	27.7	25.2	20.1
0132	Small-Grain Farms (Except Wheat)				
		profit	68.0	70.1	78.3
		loss	32.0	29.9	21.7
0133	Oilseed Farms (Except Corn)				
		profit	75.0	72.9	75.7
		loss	25.0	27.1	24.3
0134	Grain Corn Farms				
		profit	67.6	68.6	79.2
		loss	32.4	31.4	20.8
0135	Forage, Seed and Hay Farms				
		profit	68.0	66.7	62.5
		loss	32.0	33.3	37.5
0136	Dry Field Pea and Bean Farms				
		profit	64.3	77.3	77.8
		loss	35.7	22.7	22.2
0137	Tobacco Farms				
		profit	71.3	69.3	77.9
		loss	28.7	30.7	22.1

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
0138	Potato Farms				
		profit	67.5	74.2	66.1
		loss	32.5	25.8	33.9
0139	Other Field Crop Farms				
		profit	64.1	67.6	66.7
		loss	35.9	32.4	33.3
0141	Field Crop Combination Farms				
		profit	74.1	73.6	76.2
		loss	25.9	26.4	23.8
0151	Fruit Farms				
		profit	53.5	56.2	60.8
		loss	46.5	43.8	39.2
0152	Other Vegetable Farms				
		profit	70.2	69.9	73.6
		loss	29.8	30.1	26.4
0159	Fruit and Vegetable Combination Farms				
		profit	64.1	59.2	70.6
		loss	35.9	40.8	29.4
0161	Mushrooms				
		profit	40.0	49.3	66.2
		loss	60.0	50.7	33.8
0162	Greenhouse Products				
		profit	64.6	66.6	68.4
		loss	35.4	33.4	31.6
0163	Nursery Products				
		profit	54.9	60.3	62.6
		loss	45.1	39.7	37.4

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
0169	Other Horticultural Specialties				
		profit	63.7	64.0	66.0
		loss	36.3	36.0	34.0
0171	Livestock, Field Crop and Horticultural Combination Farms				
		profit	67.8	67.6	68.5
		loss	32.2	32.4	31.5
0211	Veterinary Services				
		profit	75.7	76.0	77.6
		loss	24.3	24.0	22.4
0212	Farm Animal Breeding Services (Except Poultry)				
		profit	51.9	58.6	54.0
		loss	48.1	41.4	46.0
0213	Poultry Services				
		profit	70.8	80.3	76.6
		loss	29.2	19.7	23.4
0219	Other Services Incidental to Livestock and Animal Specialties				
		profit	42.1	60.8	59.3
		loss	57.9	39.2	40.7
0221	Soil Preparation, Planting and Cultivating Services				
		profit	72.3	82.0	71.1
		loss	27.7	18.0	28.9
0222	Crop Dusting and Spraying Services				
		profit	65.9	72.2	62.2
		loss	34.1	27.8	37.8
0223	Harvesting, Baling and Threshing Services				
		profit	54.3	67.6	77.4
		loss	45.7	32.4	22.6



Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
0229	Other Services Incidental to Agricultural Crops			
	profit	62.3	65.3	68.6
	loss	37.7	34.7	31.4
0231	Agricultural Management and Consulting Services			
	profit	70.0	67.7	66.7
	loss	30.0	32.3	33.3
0239	Other Services Incidental to Agriculture n.e.c.			
	profit	64.1	61.0	66.2
	loss	35.9	39.0	33.8
<b>FISHING</b>				
0311	Salt Water Fishing Industry			
	profit	58.8	66.3	70.1
	loss	41.2	33.7	29.9
0312	Inland Fishing Industry			
	profit	60.0	67.3	77.3
	loss	40.0	32.7	22.7
0321	Services Incidental to Fishing			
	profit	61.1	58.3	67.4
	loss	38.9	41.7	32.6
<b>FORESTRY AND LOGGING</b>				
0411	Logging Industry (Except Contract Logging)			
	profit	69.8	70.6	70.4
	loss	30.2	29.4	29.6

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
0412	Contract Logging Industry				
		profit	69.0	69.6	68.1
		loss	31.0	30.4	31.9
0511	Forestry Services Industry				
		profit	68.7	67.2	67.8
		loss	31.3	32.8	32.2
<i>MINING</i>					
0611	Gold Mines				
		profit	32.8	41.0	70.7
		loss	67.2	59.0	29.3
0622	Peat Industry				
		profit	82.2	75.6	80.5
		loss	17.8	24.4	19.5
0629	Other Non-Metal Mines (Except Coal)				
		profit	57.1	11.1	...
		loss	42.9	88.9	...
0631	Bituminous Coal Mines				
		profit	100.0	87.5	...
		loss	...	12.5	...
0711	Conventional Crude Oil and Natural Gas Industry				
		profit	71.0	71.3	68.2
		loss	29.0	28.7	31.8
0811	Granite Quarries				
		profit	63.8	55.4	66.0
		loss	36.2	44.6	34.0

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
0812	Limestone Quarries				
		profit	57.9	66.7	57.1
		loss	42.1	33.3	42.9
0821	Sand and Gravel Pits				
		profit	62.1	66.4	67.7
		loss	37.9	33.6	32.3
0911	Contract Drilling, Oil and Gas Industry				
		profit	67.0	76.1	69.7
		loss	33.0	23.9	30.3
0919	Other Service Industries Incidental to Crude Petroleum and Natural Gas				
		profit	72.1	74.7	74.3
		loss	27.9	25.3	25.7
0921	Contract Drilling Industry (Except Oil and Gas)				
		profit	50.0	62.4	66.7
		loss	50.0	37.6	33.3
0929	Other Service Industries Incidental to Mining				
		profit	52.5	53.2	58.5
		loss	47.5	46.8	41.5

**MANUFACTURING**

1011	Meat and Meat Products Industry (Except Poultry)				
		profit	60.8	63.2	69.6
		loss	39.2	36.8	30.4
1012	Poultry Products Industry				
		profit	75.0	73.5	67.9
		loss	25.0	26.5	32.1

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
1021	Fish Products Industry				
		profit	63.5	64.8	68.9
		loss	36.5	35.2	31.1
1031	Canned and Preserved Fruit and Vegetable Industry				
		profit	65.1	68.9	69.9
		loss	34.9	31.1	30.1
1032	Frozen Fruit and Vegetable Industry				
		profit	77.8	60.0	85.7
		loss	22.2	40.0	14.3
1041	Fluid Milk Industry				
		profit	66.7	68.0	73.5
		loss	33.3	32.0	26.5
1049	Other Dairy Products Industries				
		profit	70.8	70.5	68.5
		loss	29.2	29.5	31.5
1051	Cereal Grain Flour Industry				
		profit	67.8	76.7	66.7
		loss	32.2	23.3	33.3
1053	Feed Industry				
		profit	70.8	74.6	76.5
		loss	29.2	25.4	23.5
1071	Biscuit Industry				
		profit	63.2	62.5	...
		loss	36.8	37.5	...
1072	Bread and Other Bakery Products Industry				
		profit	58.2	55.2	56.7
		loss	41.8	44.8	43.3

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
1083	Sugar and Chocolate Confectionery Industry				
		profit	61.0	65.7	67.4
		loss	39.0	34.3	32.6
1091	Tea and Coffee Industry				
		profit	70.0	93.3	87.5
		loss	30.0	6.7	12.5
1092	Dry Pasta Products Industry				
		profit	81.3	63.3	61.0
		loss	18.8	36.7	39.0
1099	Other Food Products Industries n.e.c.				
		profit	66.8	68.6	70.0
		loss	33.2	31.4	30.0
1111	Soft Drink Industry				
		profit	57.5	60.2	62.1
		loss	42.5	39.8	37.9
1131	Brewery Products Industry				
		profit	42.0	33.7	42.6
		loss	58.0	66.3	57.4
1141	Wine Industry				
		profit	80.4	73.9	80.4
		loss	19.6	26.1	19.6
1511	Tire and Tube Industry				
		profit	...	...	...
		loss	...	...	...
1521	Rubber Hose and Belting Industry				
		profit	95.7	93.3	100.0
		loss	4.3	6.7	...



Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
1599	Other Rubber Products Industries				
		profit	71.0	71.7	77.5
		loss	29.0	28.3	22.5
1611	Foamed and Expanded Plastic Products Industry				
		profit	62.5	76.7	72.3
		loss	37.5	23.3	27.7
1621	Plastic Pipe and Pipe Fittings Industry				
		profit	84.6	91.7	82.4
		loss	15.4	8.3	17.6
1631	Plastic Film and Sheeting Industry				
		profit	73.7	77.8	81.3
		loss	26.3	22.2	18.8
1691	Plastic Bag Industry				
		profit	66.7	72.0	79.4
		loss	33.3	28.0	20.6
1699	Other Plastic Products Industries n.e.c.				
		profit	65.8	74.4	75.6
		loss	34.2	25.6	24.4
1711	Leather Tanneries				
		profit	50.0	60.0	66.7
		loss	50.0	40.0	33.3
1712	Footwear Industry				
		profit	65.1	65.0	73.4
		loss	34.9	35.0	26.6
1713	Luggage, Purse and Handbag Industry				
		profit	54.2	48.9	47.1
		loss	45.8	51.1	52.9

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
1719	Other Leather and Allied Products Industry			
	profit	65.4	64.8	69.7
	loss	34.6	35.2	30.3
1811	Man-Made Fibre and Filament Yarn Industry			
	profit	64.7	58.8	100.0
	loss	35.3	41.2	...
1821	Wool Yarn and Woven Cloth Industry			
	profit	74.1	78.6	93.8
	loss	25.9	21.4	6.3
1829	Other Spun Yarn and Woven Cloth Industries			
	profit	53.3	75.6	73.3
	loss	46.7	24.4	26.7
1831	Broad Knitted Fabric Industry			
	profit	71.4	78.9	64.3
	loss	28.6	21.1	35.7
1911	Natural Fibres Processing and Felt Products Industry			
	profit	78.3	93.3	85.7
	loss	21.7	6.7	14.3
1921	Carpet, Mat and Rug Industry			
	profit	46.7	68.8	75.0
	loss	53.3	31.3	25.0
1931	Canvas and Related Products Industry			
	profit	51.1	63.8	71.7
	loss	48.9	36.2	28.3
1991	Narrow Fabric Industry			
	profit	68.2	69.2	80.0
	loss	31.8	30.8	20.0

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
1992	Contract Textile Dyeing and Finishing Industry			
	profit	68.8	63.5	69.3
	loss	31.2	36.5	30.7
1993	Household Products of Textile Materials Industry			
	profit	51.5	57.4	61.8
	loss	48.5	42.6	38.2
1994	Hygiene Products of Textile Materials Industry			
	profit	...	...	...
	loss	...	...	...
1999	Other Textile Products Industries n.e.c.			
	profit	68.0	74.1	77.8
	loss	32.0	25.9	22.2
2431	Mens's and Boys' Coat Industry			
	profit	62.9	69.8	70.0
	loss	37.1	30.2	30.0
2432	Men's and Boys' Suit and Jacket Industry			
	profit	55.3	55.1	67.6
	loss	44.7	44.9	32.4
2433	Men's and Boys' Pants Industry			
	profit	50.0	71.4	62.1
	loss	50.0	28.6	37.9
2434	Men's and Boys' Shirt and Underwear Industry			
	profit	65.3	64.3	84.6
	loss	34.7	35.7	15.4
2435	Men's and Boys' Clothing Contractors			
	profit	54.8	55.2	71.1
	loss	45.2	44.8	28.9

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
2441	Women's Coat and Jacket Industry				
		profit	64.7	71.7	69.4
		loss	35.3	28.3	30.6
2442	Women's Sportswear Industry				
		profit	63.1	70.1	74.1
		loss	36.9	29.9	25.9
2443	Women's Dress Industry				
		profit	56.4	59.0	61.4
		loss	43.6	41.0	38.6
2444	Women's Blouse and Shirt Industry				
		profit	73.7	75.0	75.0
		loss	26.3	25.0	25.0
2445	Women's Clothing Contractors				
		profit	55.5	60.3	64.9
		loss	44.5	39.7	35.1
2451	Children's Clothing Industry				
		profit	59.0	66.4	63.6
		loss	41.0	33.6	36.4
2491	Sweater Industry				
		profit	52.8	65.4	70.3
		loss	47.2	34.6	29.7
2492	Occupational Clothing Industry				
		profit	62.2	68.1	73.8
		loss	37.8	31.9	26.2
2493	Glove Industry				
		profit	65.4	64.0	76.0
		loss	34.6	36.0	24.0

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
2494	Hosiery Industry				
		profit	72.2	61.1	65.2
		loss	27.8	38.9	34.8
2495	Fur Goods Industry				
		profit	55.8	61.4	71.8
		loss	44.2	38.6	28.2
2496	Foundation Garment Industry				
		profit	...	...	...
		loss	...	...	...
2499	Other Clothing and Apparel Industries n.e.c.				
		profit	61.8	64.9	66.9
		loss	38.2	35.1	33.1
2511	Shingle and Shake Industry				
		profit	58.8	56.7	57.4
		loss	41.2	43.3	42.6
2512	Sawmill and Planing Mill Products Industry (Except Shingles and Shakes)				
		profit	71.4	78.6	75.6
		loss	28.6	21.4	24.4
2521	Hardwood Veneer and Plywood Industry				
		profit	68.4	76.5	87.0
		loss	31.6	23.5	13.0
2541	Prefabricated Wooden Buildings Industry				
		profit	46.7	60.0	57.5
		loss	53.3	40.0	42.5
2542	Wooden Kitchen Cabinet and Bathroom Vanity Industry				
		profit	53.0	59.2	58.0
		loss	47.0	40.8	42.0



Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
2543	Wooden Door and Window				
		profit	63.1	63.1	68.3
		loss	36.9	36.9	31.7
2549	Other Millwork Industries				
		profit	66.2	67.1	63.1
		loss	33.8	32.9	36.9
2561	Wooden Box and Pallet Industry				
		profit	66.5	72.6	77.0
		loss	33.5	27.4	23.0
2581	Coffin and Casket Industry				
		profit	91.3	76.0	77.3
		loss	8.7	24.0	22.7
2591	Wood Preservation Industry				
		profit	79.6	85.1	81.1
		loss	20.4	14.9	18.9
2592	Particle Board Industry				
		profit	...	71.4	...
		loss	...	28.6	...
2599	Other Wood Industries n.e.c.				
		profit	56.1	58.8	60.7
		loss	43.9	41.2	39.3
2611	Wooden Household Furniture Industry				
		profit	57.0	61.3	63.3
		loss	43.0	38.7	36.7
2612	Upholstered Household Furniture Industry				
		profit	47.5	59.6	60.2
		loss	52.5	40.4	39.8

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
2619	Other Household Furniture Industries				
		profit	60.2	62.7	52.2
		loss	39.8	37.3	47.8
2641	Metal Office Furniture Industry				
		profit	65.9	75.0	94.1
		loss	34.1	25.0	5.9
2649	Other Office Furniture Industries				
		profit	63.3	53.7	50.0
		loss	36.7	46.3	50.0
2691	Bed Spring and Mattress Industry				
		profit	62.9	60.7	69.0
		loss	37.1	39.3	31.0
2692	Hotel, Restaurant and Institutional Furniture and Fixture Industry				
		profit	56.2	65.6	70.5
		loss	43.8	34.4	29.5
2699	Other Furniture and Fixture Industries n.e.c.				
		profit	62.5	62.0	66.9
		loss	37.5	38.0	33.1
2711	Pulp Industry				
		profit	57.1	...	...
		loss	42.9	...	...
2713	Paperboard Industry				
		profit	...	...	...
		loss	...	...	...
2719	Other Paper Industries				
		profit	44.4	80.0	100.0
		loss	55.6	20.0	...

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
2731	Folding Carton and Set-Up Box Industry				
		profit	77.6	86.1	83.6
		loss	22.4	13.9	16.4
2732	Corrugated Box Industry				
		profit	75.4	87.3	95.1
		loss	24.6	12.7	4.9
2733	Paper Bag Industry				
		profit	45.5	83.3	88.9
		loss	54.5	16.7	11.1
2791	Coated and Treated Paper Industry				
		profit	75.6	92.0	90.2
		loss	24.4	8.0	9.8
2792	Stationery Paper Products Industry				
		profit	61.9	73.7	81.5
		loss	38.1	26.3	18.5
2793	Paper Consumer Products Industry				
		profit	...	...	...
		loss	...	...	...
2799	Other Converted Paper Products Industries n.e.c.				
		profit	67.8	79.6	80.0
		loss	32.2	20.4	20.0
2811	Business Forms Printing Industry				
		profit	61.2	65.3	68.2
		loss	38.8	34.7	31.8
2819	Other Commercial Printing Industries				
		profit	59.3	62.6	67.0
		loss	40.7	37.4	33.0

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
2821	Platemaking, Typesetting and Bindery Industry				
		profit	59.7	60.5	62.8
		loss	40.3	39.5	37.2
2831	Book Publishing Industry				
		profit	71.4	74.7	72.7
		loss	28.6	25.3	27.3
2839	Other Publishing Industries				
		profit	62.2	68.9	70.3
		loss	37.8	31.1	29.7
2841	Newspaper, Magazine and Periodical (Combined Publishing and Printing) Industry				
		profit	58.1	58.1	65.8
		loss	41.9	41.9	34.2
2849	Other Combined Publishing and Printing Industries				
		profit	63.8	66.4	81.1
		loss	36.2	33.6	18.9
2912	Steel Foundries				
		profit	48.7	57.9	85.2
		loss	51.3	42.1	14.8
2919	Other Primary Steel Industries				
		profit	69.1	73.6	84.4
		loss	30.9	26.4	15.6
2921	Steel Pipe and Tube Industry				
		profit	72.2	69.2	85.7
		loss	27.8	30.8	14.3
2941	Iron Foundries				
		profit	58.2	69.8	76.6
		loss	41.8	30.2	23.4

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
2961	Aluminum Rolling, Casting and Extruding Industry			
	profit	65.4	79.6	79.1
	loss	34.6	20.4	20.9
2971	Copper and Copper Alloy Rolling, Casting and Extruding Industry			
	profit	80.0	100.0	94.1
	loss	20.0	...	5.9
2999	Other Rolled, Cast and Extruded Non-Ferrous Metal Products Industries			
	profit	70.9	68.8	82.1
	loss	29.1	31.3	17.9
3011	Power Boiler and Heat Exchanger Industry			
	profit	55.9	58.3	72.7
	loss	44.1	41.7	27.3
3021	Metal Tanks (Heavy Gauge) Industry			
	profit	41.7	68.9	84.0
	loss	58.3	31.1	16.0
3022	Plate Work Industry			
	profit	61.1	68.6	90.0
	loss	38.9	31.4	10.0
3023	Pre-Engineered Metal Buildings Industry (Except Portable)			
	profit	57.1	62.5	...
	loss	42.9	37.5	...
3029	Other Fabricated Structural Metal Products Industries			
	profit	55.1	62.8	79.9
	loss	44.9	37.2	20.1
3031	Metal Door and Window Industry			
	profit	58.1	64.7	64.2
	loss	41.9	35.3	35.8



Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
3032	Prefabricated Portable Metal Buildings Industry			
	profit	56.5	70.0	82.8
	loss	43.5	30.0	17.2
3039	Other Ornamental and Architectural Metal Products Industry			
	profit	55.1	64.5	69.9
	loss	44.9	35.5	30.1
3041	Custom Coating of Metal Products Industry			
	profit	67.1	73.0	78.9
	loss	32.9	27.0	21.1
3042	Metal Closure and Container Industry			
	profit	60.4	68.8	75.6
	loss	39.6	31.3	24.4
3049	Other Stamped and Pressed Metal Products Industries			
	profit	65.0	69.8	77.7
	loss	35.0	30.2	22.3
3051	Upholstery and Coil Spring Industry			
	profit	77.8	75.0	...
	loss	22.2	25.0	...
3052	Wire and Wire Rope Industry			
	profit	68.2	81.8	84.6
	loss	31.8	18.2	15.4
3053	Industrial Fastener Industry			
	profit	67.9	80.7	85.5
	loss	32.1	19.3	14.5
3059	Other Wire Products Industries			
	profit	63.4	67.9	79.5
	loss	36.6	32.1	20.5

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
3061	Basic Hardware Industry				
		profit	60.4	75.5	74.1
		loss	39.6	24.5	25.9
3062	Metal Dies, Moulds and Patterns Industry				
		profit	71.9	77.0	81.7
		loss	28.1	23.0	18.3
3063	Hand Tool and Implement Industry				
		profit	68.3	76.6	82.1
		loss	31.7	23.4	17.9
3069	Other Hardware and Cutlery Industries				
		profit	66.7	78.2	79.5
		loss	33.3	21.8	20.5
3071	Heating Equipment Industry				
		profit	65.6	73.0	70.6
		loss	34.4	27.0	29.4
3081	Machine Shop Industry				
		profit	66.6	74.4	78.4
		loss	33.4	25.6	21.6
3091	Metal Plumbing Fixtures and Fittings Industry				
		profit	52.2	71.7	57.1
		loss	47.8	28.3	42.9
3092	Metal Valve Industry				
		profit	82.8	71.4	82.6
		loss	17.2	28.6	17.4
3099	Other Metal Fabricating Industries n.e.c.				
		profit	65.4	74.1	78.3
		loss	34.6	25.9	21.7

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
3111	Agricultural Implement Industry			
	profit	73.9	79.8	78.0
	loss	26.1	20.2	22.0
3121	Commercial Refrigeration and Air Conditioning Equipment Industry			
	profit	64.0	71.2	68.4
	loss	36.0	28.8	31.6
3191	Compressor, Pump and Industrial Fan Industry			
	profit	71.1	79.1	86.1
	loss	28.9	20.9	13.9
3192	Construction and Mining Machinery and Materials Handling Equipment Industry			
	profit	66.0	76.8	77.4
	loss	34.0	23.2	22.6
3193	Sawmill and Woodworking Machinery Industry			
	profit	71.4	72.1	67.6
	loss	28.6	27.9	32.4
3194	Turbine and Mechanical Power Transmission Equipment Industry			
	profit	72.6	80.9	81.7
	loss	27.4	19.1	18.3
3199	Other Machinery and Equipment Industries n.e.c.			
	profit	63.7	71.8	77.5
	loss	36.3	28.2	22.5
3211	Aircraft and Aircraft Parts Industry			
	profit	59.2	63.2	76.6
	loss	40.8	36.8	23.4
3231	Motor Vehicle Industry			
	profit	50.0	57.1	85.7
	loss	50.0	42.9	14.3

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
3241	Truck and Bus Body Industry				
		profit	64.2	72.2	77.2
		loss	35.8	27.8	22.8
3242	Commercial Trailer Industry				
		profit	51.0	68.8	69.2
		loss	49.0	31.3	30.8
3243	Non-Commercial Trailer Industry				
		profit	65.9	65.9	64.1
		loss	34.1	34.1	35.9
3244	Mobile Home Industry				
		profit	75.0	70.6	85.7
		loss	25.0	29.4	14.3
3251	Motor Vehicle Engine and Engine Parts Industry				
		profit	63.6	70.3	77.3
		loss	36.4	29.7	22.7
3252	Motor Vehicle Wiring Assemblies Industry				
		profit	66.7	80.0	80.0
		loss	33.3	20.0	20.0
3253	Motor Vehicle Stampings Industry				
		profit	80.0	100.0	...
		loss	20.0	...	...
3254	Motor Vehicle Steering and Suspension Parts Industry				
		profit	70.0	70.0	71.4
		loss	30.0	30.0	28.6
3255	Motor Vehicle Wheel and Brake Industry				
		profit	72.4	72.2	64.7
		loss	27.6	27.8	35.3

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
3256	Plastic Parts and Accessories For Motor Vehicles Industry			
	profit	68.4	50.0	72.7
	loss	31.6	50.0	27.3
3257	Motor Vehicle Fabric Accessories Industry			
	profit	56.3	57.9	73.3
	loss	43.8	42.1	26.7
3259	Other Motor Vehicle Accessories, Parts and Assemblies Industries			
	profit	82.4	84.0	79.2
	loss	17.6	16.0	20.8
3271	Shipbuilding and Repair Industry			
	profit	48.1	48.0	65.9
	loss	51.9	52.0	34.1
3281	Boatbuilding and Repair Industry			
	profit	52.0	55.2	64.5
	loss	48.0	44.8	35.5
3299	Other Transportation Equipment Industries			
	profit	40.0	57.1	68.8
	loss	60.0	42.9	31.3
3311	Small Electrical Appliance Industry			
	profit	68.6	67.4	64.1
	loss	31.4	32.6	35.9
3321	Major Appliance Industry (Electric and Non-Electric)			
	profit	66.7	72.7	60.0
	loss	33.3	27.3	40.0
3331	Lighting Fixture Industry			
	profit	59.3	64.7	68.9
	loss	40.7	35.3	31.1



Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
3332	Electric Lamp and Shade Industry (Except Bulb and Tube)			
	profit	54.8	50.0	58.6
	loss	45.2	50.0	41.4
3333	Electric Lamp (Bulb and Tube) Industry			
	profit	66.7	42.9	...
	loss	33.3	57.1	...
3341	Record Player, Radio and Television Receiver Industry			
	profit	67.9	65.4	76.5
	loss	32.1	34.6	23.5
3351	Telecommunication Equipment Industry			
	profit	44.4	66.7	46.7
	loss	55.6	33.3	53.3
3352	Electronic Parts and Components Industry			
	profit	68.5	74.1	74.7
	loss	31.5	25.9	25.3
3359	Other Communication and Electronic Equipment Industries			
	profit	64.6	65.9	71.6
	loss	35.4	34.1	28.4
3361	Electronic Computing and Peripheral Equipment Industry			
	profit	58.0	69.8	63.4
	loss	42.0	30.2	36.6
3362	Electronic Office, Store and Business Machine Industry			
	profit	28.6	...	...
	loss	71.4	...	...
3369	Other Office, Store and Business Machine Industries			
	profit	61.3	66.7	63.6
	loss	38.7	33.3	36.4

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
3371	Electrical Transformer Industry			
	profit	61.5	58.3	69.2
	loss	38.5	41.7	30.8
3372	Electrical Switchgear and Protective Equipment Industry			
	profit	71.4	81.0	73.5
	loss	28.6	19.0	26.5
3379	Other Electrical Industrial Equipment Industries			
	profit	68.8	72.9	83.1
	loss	31.3	27.1	16.9
3381	Communications and Energy Wire and Cable Industry			
	profit	58.3	66.7	81.3
	loss	41.7	33.3	18.8
3391	Battery Industry			
	profit	75.0	72.7	83.3
	loss	25.0	27.3	16.7
3392	Non-Current Carrying Wiring Devices Industry			
	profit	75.0	62.5	...
	loss	25.0	37.5	...
3399	Other Electrical Products Industries n.e.c.			
	profit	69.5	74.4	77.3
	loss	30.5	25.6	22.7
3511	Clay Products Industry (From Domestic Clay)			
	profit	62.9	67.5	64.0
	loss	37.1	32.5	36.0
3512	Clay Products Industry (From Imported Clay)			
	profit	49.1	55.2	55.6
	loss	50.9	44.8	44.4

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
3521	Hydraulic Cement Industry				
		profit	55.2	63.3	58.8
		loss	44.8	36.7	41.2
3541	Concrete Pipe Industry				
		profit	94.1	94.4	...
		loss	5.9	5.6	...
3542	Structural Concrete Products Industry				
		profit	62.3	68.2	65.0
		loss	37.7	31.8	35.0
3549	Other Concrete Products Industries				
		profit	64.8	67.6	67.5
		loss	35.2	32.4	32.5
3551	Ready-Mix Concrete Industry				
		profit	63.0	68.0	68.7
		loss	37.0	32.0	31.3
3561	Primary Glass and Glass Containers Industry				
		profit	59.0	64.7	73.5
		loss	41.0	35.3	26.5
3562	Glass Products Industry (Except Glass Containers)				
		profit	52.4	61.1	66.7
		loss	47.6	38.9	33.3
3571	Abrasives Industry				
		profit	73.3	71.4	72.7
		loss	26.7	28.6	27.3
3591	Refractories Industry				
		profit	54.5	42.9	66.7
		loss	45.5	57.1	33.3

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
3593	Gypsum Products Industry			
	profit	62.5	100.0	87.5
	loss	37.5	...	12.5
3594	Non-Metallic Mineral Insulating Materials Industry			
	profit	61.9	70.6	...
	loss	38.1	29.4	...
3599	Other Non-Metallic Mineral Products Industries n.e.c.			
	profit	60.7	62.6	59.9
	loss	39.3	37.4	40.1
3611	Refined Petroleum Products Industry (Except Lubricating Oil and Grease)			
	profit	75.0	64.7	57.1
	loss	25.0	35.3	42.9
3612	Lubricating Oil and Grease Industry			
	profit	74.2	65.5	81.0
	loss	25.8	34.5	19.0
3699	Other Petroleum and Coal Products Industries			
	profit	75.6	82.2	86.2
	loss	24.4	17.8	13.8
3711	Industrial Inorganic Chemical Industries n.e.c.			
	profit	64.4	63.1	69.0
	loss	35.6	36.9	31.0
3712	Industrial Organic Chemical Industries n.e.c.			
	profit	80.8	83.3	90.0
	loss	19.2	16.7	10.0
3721	Chemical Fertilizer and Fertilizer Materials Industry			
	profit	...	...	...
	loss	...	...	...

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
3722	Mixed Fertilizer Industry				
		profit	76.1	87.5	93.9
		loss	23.9	12.5	6.1
3731	Plastic and Synthetic Resin Industry				
		profit	65.2	70.8	75.4
		loss	34.8	29.2	24.6
3741	Pharmaceutical and Medicine Industry				
		profit	75.0	75.0	76.1
		loss	25.0	25.0	23.9
3751	Paint and Varnish Industry				
		profit	70.4	79.6	66.1
		loss	29.6	20.4	33.9
3761	Soap and Cleaning Compounds Industry				
		profit	67.4	69.4	68.4
		loss	32.6	30.6	31.6
3771	Toilet Preparations Industry				
		profit	72.4	69.7	62.3
		loss	27.6	30.3	37.7
3791	Printing Ink Industry				
		profit	66.7	77.8	87.5
		loss	33.3	22.2	12.5
3792	Adhesives Industry				
		profit	73.9	54.2	90.0
		loss	26.1	45.8	10.0
3799	Other Chemical Products Industries n.e.c.				
		profit	69.2	71.0	76.9
		loss	30.8	29.0	23.1



Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
3911	Indicating, Recording and Controlling Instruments Industry			
	profit	64.7	80.2	72.7
	loss	35.3	19.8	27.3
3912	Other Instruments and Related Products Industry			
	profit	67.9	66.1	68.7
	loss	32.1	33.9	31.3
3913	Clock and Watch Industry			
	profit	81.8	61.5	53.8
	loss	18.2	38.5	46.2
3914	Ophthalmic Goods Industry			
	profit	72.6	65.3	72.9
	loss	27.4	34.7	27.1
3921	Jewellery and Silverware Industry			
	profit	54.4	68.4	64.7
	loss	45.6	31.6	35.3
3922	Precious Metal Secondary Refining Industry			
	profit	57.1	...	75.0
	loss	42.9	...	25.0
3931	Sporting Goods Industry			
	profit	61.6	66.5	70.4
	loss	38.4	33.5	29.6
3932	Toys and Games Industry			
	profit	69.6	65.0	73.8
	loss	30.4	35.0	26.2
3971	Sign and Display Industry			
	profit	54.2	62.4	66.4
	loss	45.8	37.6	33.6

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
3991	Broom, Brush and Mop Industry				
		profit	62.5	80.0	64.0
		loss	37.5	20.0	36.0
3992	Button, Buckle and Clothes Fastener Industry				
		profit	58.8	55.6	71.4
		loss	41.2	44.4	28.6
3993	Floor Tile, Linoleum and Coated Fabric Industry				
		profit	...	...	...
		loss	...	...	...
3994	Musical Instrument and Sound Recording Industry				
		profit	71.0	77.0	73.2
		loss	29.0	23.0	26.8
3999	Other Manufactured Products Industries n.e.c.				
		profit	69.0	71.4	71.7
		loss	31.0	28.6	28.3
<b>CONSTRUCTION</b>					
4011	Single Family Housing				
		profit	55.4	58.2	57.8
		loss	44.6	41.8	42.2
4012	Apartment and Other Multiple Housing				
		profit	54.6	55.6	56.8
		loss	45.4	44.4	43.2
4013	Residential Renovation				
		profit	52.9	57.1	57.2
		loss	47.1	42.9	42.8

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
4021	Manufacturing and Light Industrial Building				
		profit	52.0	62.1	62.9
		loss	48.0	37.9	37.1
4022	Commercial Building				
		profit	57.6	58.4	67.2
		loss	42.4	41.6	32.8
4023	Institutional Building				
		profit	64.2	65.5	62.5
		loss	35.8	34.5	37.5
4112	Gas, Oil and Other Energy Related Structures (Except Pipelines)				
		profit	67.3	80.1	68.2
		loss	32.7	19.9	31.8
4113	Gas and Oil Pipelines				
		profit	54.1	77.3	65.6
		loss	45.9	22.7	34.4
4119	Other Industrial Construction				
		profit	55.8	72.7	68.8
		loss	44.2	27.3	31.2
4121	Highways, Streets and Bridges				
		profit	60.1	66.6	63.5
		loss	39.9	33.4	36.5
4122	Waterworks and Sewage Systems				
		profit	54.4	62.1	67.5
		loss	45.6	37.9	32.5
4123	Hydroelectric Power Plants and Related Structures (Except Transmission Lines)				
		profit	60.0	58.8	61.9
		loss	40.0	41.2	38.1

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
4124	Power and Telecommunication Transmission Lines				
		profit	60.5	63.2	66.8
		loss	39.5	36.8	33.2
4129	Other Heavy Construction				
		profit	52.6	59.8	65.5
		loss	47.4	40.2	34.5
4211	Wrecking and Demolition				
		profit	61.0	67.0	66.7
		loss	39.0	33.0	33.3
4212	Water Well Drilling				
		profit	53.4	59.2	62.1
		loss	46.6	40.8	37.9
4213	Septic System Installation				
		profit	56.0	67.7	60.3
		loss	44.0	32.3	39.7
4214	Excavating and Grading				
		profit	57.6	62.4	60.1
		loss	42.4	37.6	39.9
4215	Equipment Rental (With Operator)				
		profit	56.0	61.4	63.2
		loss	44.0	38.6	36.8
4216	Asphalt Paving				
		profit	56.7	62.9	56.0
		loss	43.3	37.1	44.0
4217	Fencing Installation				
		profit	59.7	55.3	64.1
		loss	40.3	44.7	35.9

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
4219	Other Site Work				
		profit	50.2	55.2	58.0
		loss	49.8	44.8	42.0
4221	Piledriving Work				
		profit	56.8	71.7	73.3
		loss	43.2	28.3	26.7
4222	Form Work				
		profit	47.4	62.0	54.5
		loss	52.6	38.0	45.5
4223	Steel Reinforcing				
		profit	42.9	54.0	69.8
		loss	57.1	46.0	30.2
4224	Concrete Pouring and Finishing				
		profit	53.0	58.5	56.7
		loss	47.0	41.5	43.3
4225	Precast Concrete Installation				
		profit	50.0	51.7	81.5
		loss	50.0	48.3	18.5
4226	Rough and Framing Carpentry				
		profit	52.2	55.8	57.4
		loss	47.8	44.2	42.6
4227	Structural Steel Erection				
		profit	45.9	59.4	73.2
		loss	54.1	40.6	26.8
4229	Other Structural and Related Work				
		profit	51.4	53.7	50.0
		loss	48.6	46.3	50.0



Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
4231	Masonry Work				
		profit	46.2	51.8	53.6
		loss	53.8	48.2	46.4
4232	Siding Work				
		profit	50.2	58.3	55.5
		loss	49.8	41.7	44.5
4233	Glass and Glazing Work				
		profit	50.4	53.8	61.1
		loss	49.6	46.2	38.9
4234	Insulation Work				
		profit	53.9	65.0	61.1
		loss	46.1	35.0	38.9
4235	Roof Shingling				
		profit	54.3	60.3	56.9
		loss	45.7	39.7	43.1
4236	Sheet Metal and Built-Up Roofing				
		profit	56.0	62.3	57.9
		loss	44.0	37.7	42.1
4239	Other Exterior Close-In Work				
		profit	57.4	60.0	58.8
		loss	42.6	40.0	41.2
4241	Plumbing				
		profit	56.1	60.7	60.8
		loss	43.9	39.3	39.2
4242	Dry Heating and Gas Piping Work				
		profit	58.7	64.4	61.5
		loss	41.3	35.6	38.5

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
4243	Wet Heating and Air Conditioning Work				
		profit	58.1	63.4	67.5
		loss	41.9	36.6	32.5
4244	Sheet Metal and Other Duct Work				
		profit	59.3	65.5	65.9
		loss	40.7	34.5	34.1
4251	Process Piping Work				
		profit	71.4	78.6	80.0
		loss	28.6	21.4	20.0
4252	Automatic Sprinkler System Installation				
		profit	53.6	58.8	63.7
		loss	46.4	41.2	36.3
4253	Commercial Refrigeration Work				
		profit	63.2	67.6	67.7
		loss	36.8	32.4	32.3
4254	Environmental Control Work				
		profit	69.2	87.5	77.8
		loss	30.8	12.5	22.2
4255	Millwright and Rigging				
		profit	63.3	66.3	65.9
		loss	36.7	33.7	34.1
4256	Thermal Insulation Work				
		profit	55.6	55.2	71.7
		loss	44.4	44.8	28.3
4259	Other Mechanical Specialty Work				
		profit	58.1	64.4	72.3
		loss	41.9	35.6	27.7

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
4261	Electrical Work				
		profit	56.8	60.9	65.7
		loss	43.2	39.1	34.3
4271	Plastering and Stucco Work				
		profit	50.9	53.0	50.8
		loss	49.1	47.0	49.2
4272	Drywall Work				
		profit	52.0	56.7	54.6
		loss	48.0	43.3	45.4
4273	Acoustical Work				
		profit	67.5	60.6	65.0
		loss	32.5	39.4	35.0
4274	Finish Carpentry				
		profit	51.9	58.3	57.2
		loss	48.1	41.7	42.8
4275	Painting and Decorating Work				
		profit	53.4	60.1	60.0
		loss	46.6	39.9	40.0
4276	Terrazo and Tile Work				
		profit	49.5	53.9	52.7
		loss	50.5	46.1	47.3
4277	Hardwood Flooring Installation				
		profit	53.3	58.5	57.1
		loss	46.7	41.5	42.9
4278	Resilient Flooring and Carpet Work				
		profit	53.9	60.4	56.4
		loss	46.1	39.6	43.6

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
4279	Other Interior and Finishing Work				
		profit	55.7	56.6	63.8
		loss	44.3	43.4	36.3
4291	Elevator and Escalator Installation				
		profit	64.2	72.0	75.7
		loss	35.8	28.0	24.3
4292	Ornamental and Miscellaneous Fabricated Metal Installation				
		profit	49.5	63.3	56.7
		loss	50.5	36.7	43.3
4293	Residential Swimming Pool Installation				
		profit	44.9	54.7	53.8
		loss	55.1	45.3	46.2
4299	Other Trade Work n.e.c.				
		profit	60.7	62.5	66.4
		loss	39.3	37.5	33.6
4411	Project Management, Construction				
		profit	62.5	66.9	67.7
		loss	37.5	33.1	32.3
4491	Land Developers				
		profit	62.2	63.4	61.3
		loss	37.8	36.6	38.7
4499	Other Services Incidental to Construction n.e.c.				
		profit	58.2	62.9	67.0
		loss	41.8	37.1	33.0

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
<i>TRANSPORTATION</i>					
4511	Scheduled Air Transport Industry				
		profit	60.9	62.4	60.7
		loss	39.1	37.6	39.3
4512	Non-Scheduled Air Transport, Chartered, Industry				
		profit	55.2	60.4	63.6
		loss	44.8	39.6	36.4
4513	Non-Scheduled Air Transport, Specialty, Industry				
		profit	50.7	57.3	61.2
		loss	49.3	42.7	38.8
4521	Airport Operations Industry				
		profit	45.0	55.6	62.5
		loss	55.0	44.4	37.5
4522	Aircraft Rental Industry				
		profit	55.7	55.1	59.1
		loss	44.3	44.9	40.9
4523	Aircraft Servicing Industry				
		profit	53.6	63.6	71.2
		loss	46.4	36.4	28.8
4529	Other Service Industries Incidental to Air Transport				
		profit	59.5	57.6	76.9
		loss	40.5	42.4	23.1
4531	Railway Transport Industry				
		profit	64.3	75.0	...
		loss	35.7	25.0	...



**Table 5**  
**Distribution of firms by profit and loss (%)**  
**Pretax Profit**

SIC-E	Industry Name		1993	1994	1995
4532	Service Industry Incidental to Railway Transport				
		profit	75.0	75.0	68.8
		loss	25.0	25.0	31.3
4541	Freight and Passenger Water Transport Industry				
		profit	59.4	64.0	70.8
		loss	40.6	36.0	29.2
4542	Ferry Industry				
		profit	66.7	66.7	63.6
		loss	33.3	33.3	36.4
4543	Marine Towing Industry				
		profit	65.1	66.4	66.1
		loss	34.9	33.6	33.9
4544	Ship Chartering Industry				
		profit	51.4	65.2	61.0
		loss	48.6	34.8	39.0
4549	Other Water Transport Industries				
		profit	63.8	58.9	57.7
		loss	36.2	41.1	42.3
4551	Marine Cargo Handling Industry				
		profit	69.7	70.7	71.9
		loss	30.3	29.3	28.1
4552	Harbour and Port Operation				
		profit	38.1	64.3	57.1
		loss	61.9	35.7	42.9
4555	Marine Shipping Agencies Industry				
		profit	75.8	78.9	77.3
		loss	24.2	21.1	22.7

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
4559	Other Service Industries Incidental to Water Transport				
		profit	65.0	64.7	47.6
		loss	35.0	35.3	52.4
4561	General Freight Trucking Industry				
		profit	64.7	66.7	64.1
		loss	35.3	33.3	35.9
4562	Used Goods Moving and Storage Industry				
		profit	55.2	59.4	57.7
		loss	44.8	40.6	42.3
4563	Bulk Liquids Trucking Industry				
		profit	73.9	76.5	71.4
		loss	26.1	23.5	28.6
4564	Dry Bulk Materials Trucking Industry				
		profit	65.0	66.6	64.1
		loss	35.0	33.4	35.9
4565	Forest Products Trucking Industry				
		profit	69.8	69.9	65.2
		loss	30.2	30.1	34.8
4569	Other Truck Transport Industries				
		profit	58.8	66.0	59.4
		loss	41.2	34.0	40.6
4571	Urban Transit Systems Industry				
		profit	65.9	68.3	69.2
		loss	34.1	31.7	30.8
4572	Interurban and Rural Transit Systems Industry				
		profit	66.4	66.9	68.7
		loss	33.6	33.1	31.3

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
4573	School Bus Operations Industry			
	profit	82.0	80.8	81.1
	loss	18.0	19.2	18.9
4574	Charter and Sightseeing Bus Services Industry			
	profit	56.2	63.8	61.2
	loss	43.8	36.2	38.8
4575	Limousine Service to Airports and Stations Industry			
	profit	37.0	52.9	75.0
	loss	63.0	47.1	25.0
4581	Taxicab Industry			
	profit	54.5	56.7	59.0
	loss	45.5	43.3	41.0
4589	Other Transportation Industries n.e.c.			
	profit	54.2	54.3	67.3
	loss	45.8	45.7	32.7
4591	Highway, Street and Bridge Maintenance Industry			
	profit	69.0	68.6	71.8
	loss	31.0	31.4	28.2
4592	Freight Forwarding Industry			
	profit	72.0	70.7	78.1
	loss	28.0	29.3	21.9
4599	Other Service Industries Incidental to Transportation n.e.c.			
	profit	67.0	71.4	70.3
	loss	33.0	28.6	29.7
4611	Natural Gas Pipeline Transport Industry			
	profit	90.9	85.7	...
	loss	9.1	14.3	...

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
4612	Crude Oil Pipeline Transport Industry				
		profit	80.0	93.3	...
		loss	20.0	6.7	...
<b>STORAGE</b>					
4711	Grain Elevator Industry				
		profit	75.7	62.1	70.8
		loss	24.3	37.9	29.2
4791	Refrigerated Warehousing Industry				
		profit	59.4	61.0	70.0
		loss	40.6	39.0	30.0
4799	Other Storage and Warehousing Industries n.e.c.				
		profit	60.7	63.9	67.3
		loss	39.3	36.1	32.7
<b>COMMUNICATIONS</b>					
4811	Radio Broadcasting Industry				
		profit	53.4	63.9	65.5
		loss	46.6	36.1	34.5
4812	Television Broadcasting Industry				
		profit	63.4	68.6	78.3
		loss	36.6	31.4	21.7
4813	Combined Radio and Television Broadcasting Industry				
		profit	62.5	...	...
		loss	37.5	...	...

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
4814	Cable Television Industry				
		profit	81.2	82.2	85.7
		loss	18.8	17.8	14.3
4821	Telecommunication Carriers Industry				
		profit	62.9	62.3	71.2
		loss	37.1	37.7	28.8
4839	Other Telecommunication Industries				
		profit	53.2	57.3	61.8
		loss	46.8	42.7	38.2
4841	Postal Service Industry				
		profit	56.8	58.5	55.6
		loss	43.2	41.5	44.4
4842	Courier Service Industry				
		profit	67.1	66.7	69.8
		loss	32.9	33.3	30.2
<i>UTILITIES</i>					
4911	Electric Power Systems Industry				
		profit	68.9	76.4	67.9
		loss	31.1	23.6	32.1
4921	Gas Distribution Systems Industry				
		profit	79.0	67.9	79.5
		loss	21.0	32.1	20.5
4931	Water Systems Industry				
		profit	59.3	53.8	63.2
		loss	40.7	46.2	36.8



Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
4999	Other Utility Industries n.e.c.				
		profit	64.6	63.1	68.1
		loss	35.4	36.9	31.9
<b>WHOLESALE</b>					
5011	Livestock, Wholesale				
		profit	72.7	72.4	66.7
		loss	27.3	27.6	33.3
5012	Grain, Wholesale				
		profit	63.4	77.9	71.3
		loss	36.6	22.1	28.7
5019	Other Farm Products, Wholesale				
		profit	56.8	65.0	63.6
		loss	43.2	35.0	36.4
5111	Petroleum Products, Wholesale				
		profit	71.7	72.9	71.0
		loss	28.3	27.1	29.0
5211	Confectionery, Wholesale				
		profit	64.2	60.2	63.9
		loss	35.8	39.8	36.1
5212	Frozen Foods (Packaged), Wholesale				
		profit	64.2	64.6	64.5
		loss	35.8	35.4	35.5
5213	Dairy Products, Wholesale				
		profit	64.0	68.6	67.9
		loss	36.0	31.4	32.1

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
5214	Poultry and Eggs, Wholesale				
		profit	71.6	69.1	67.6
		loss	28.4	30.9	32.4
5215	Fish and Seafood, Wholesale				
		profit	58.4	64.1	65.9
		loss	41.6	35.9	34.1
5216	Fresh Fruit and Vegetables, Wholesale				
		profit	67.3	69.1	66.7
		loss	32.7	30.9	33.3
5217	Meat and Meat Products, Wholesale				
		profit	64.9	65.7	66.8
		loss	35.1	34.3	33.2
5219	Other Foods, Wholesale				
		profit	63.6	64.5	66.9
		loss	36.4	35.5	33.1
5221	Beverages, Wholesale				
		profit	63.9	70.2	65.1
		loss	36.1	29.8	34.9
5231	Drugs, Wholesale				
		profit	72.4	71.4	74.8
		loss	27.6	28.6	25.2
5232	Toilet Soaps and Preparations, Wholesale				
		profit	66.5	66.0	70.0
		loss	33.5	34.0	30.0
5239	Drug Sundries and Other Drugs and Toilet Preparations, Wholesale				
		profit	64.3	59.6	62.1
		loss	35.7	40.4	37.9

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
5241	Tobacco Products, Wholesale				
		profit	72.4	71.4	69.4
		loss	27.6	28.6	30.6
5311	Men's and Boys' Clothing and Furnishings, Wholesale				
		profit	55.9	66.8	64.9
		loss	44.1	33.2	35.1
5312	Women's, Misses' and Children's Outerwear Wholesale				
		profit	56.5	59.7	66.4
		loss	43.5	40.3	33.6
5313	Women's, Misses' and Children's Hosiery, Underwear and Apparel Accessories Wholesale				
		profit	53.8	55.4	55.4
		loss	46.2	44.6	44.6
5314	Footwear, Wholesale				
		profit	61.6	62.7	70.7
		loss	38.4	37.3	29.3
5319	Other Apparel, Wholesale				
		profit	59.7	61.4	70.7
		loss	40.3	38.6	29.3
5321	Piece Goods, Wholesale				
		profit	66.6	69.4	74.9
		loss	33.4	30.6	25.1
5329	Notions and Other Dry Goods, Wholesale				
		profit	60.6	60.4	68.8
		loss	39.4	39.6	31.2
5411	Electrical Household Appliances, Wholesale				
		profit	61.3	66.5	64.7
		loss	38.7	33.5	35.3

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
5412	Electronic Household Appliances, Wholesale				
		profit	62.3	62.0	64.2
		loss	37.7	38.0	35.8
5421	Household Furniture, Wholesale				
		profit	54.8	60.3	63.7
		loss	45.2	39.7	36.3
5431	China, Glassware, Crockery and Pottery, Wholesale				
		profit	63.2	62.0	74.1
		loss	36.8	38.0	25.9
5432	Floor Coverings, Wholesale				
		profit	53.9	53.6	58.7
		loss	46.1	46.4	41.3
5433	Linens, Draperies and Other Textile Furnishings, Wholesale				
		profit	55.3	56.1	61.5
		loss	44.7	43.9	38.5
5439	Other Household Furnishings, Wholesale				
		profit	54.5	56.2	66.3
		loss	45.5	43.8	33.7
5511	Automobiles, Wholesale				
		profit	58.8	63.6	63.4
		loss	41.2	36.4	36.6
5512	Trucks and Buses, Wholesale				
		profit	68.0	74.7	73.3
		loss	32.0	25.3	26.7
5519	Other Motor Vehicles and Trailers, Wholesale				
		profit	67.4	69.6	76.7
		loss	32.6	30.4	23.3

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
5521	Tires and Tubes, Wholesale				
		profit	66.1	71.1	69.9
		loss	33.9	28.9	30.1
5529	Other Motor Vehicle Parts and Accessories, Wholesale				
		profit	63.0	70.9	73.9
		loss	37.0	29.1	26.1
5611	Iron and Steel Primary Forms and Structural Shapes, Wholesale				
		profit	70.7	80.6	80.8
		loss	29.3	19.4	19.2
5612	Other Iron and Steel Products, Wholesale				
		profit	65.8	75.6	79.8
		loss	34.2	24.4	20.2
5613	Non-Ferrous Metal and Metal Products, Wholesale				
		profit	63.6	73.9	75.0
		loss	36.4	26.1	25.0
5619	Combination Metal and Metal Products, Wholesale				
		profit	61.8	76.4	85.2
		loss	38.2	23.6	14.8
5621	Hardware, Wholesale				
		profit	61.0	69.3	74.7
		loss	39.0	30.7	25.3
5622	Plumbing, Heating and Air Conditioning Equipment and Supplies, Wholesale				
		profit	62.8	67.8	74.4
		loss	37.2	32.2	25.6
5631	Lumber, Plywood and Millwork, Wholesale				
		profit	66.8	69.4	67.8
		loss	33.2	30.6	32.2



Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
5632	Paint, Glass and Wallpaper, Wholesale			
	profit	57.0	66.1	65.3
	loss	43.0	33.9	34.7
5639	Other Building Materials, Wholesale			
	profit	61.3	65.9	63.5
	loss	38.7	34.1	36.5
5711	Farm Machinery, Equipment and Supplies, Wholesale			
	profit	72.2	76.5	75.8
	loss	27.8	23.5	24.2
5721	Construction and Forestry Machinery, Equipment and Supplies, Wholesale			
	profit	65.6	73.4	73.2
	loss	34.4	26.6	26.8
5722	Mining Machinery, Equipment and Supplies, Wholesale			
	profit	66.2	72.9	77.3
	loss	33.8	27.1	22.7
5731	Industrial Machinery, Equipment and Supplies, Wholesale			
	profit	64.3	73.0	77.6
	loss	35.7	27.0	22.4
5741	Electrical Wiring Supplies and Electrical Construction Material, Wholesale			
	profit	66.8	69.2	78.8
	loss	33.2	30.8	21.2
5742	Electrical Generating and Transmission Equipment and Supplies, Wholesale			
	profit	67.3	74.8	77.6
	loss	32.7	25.2	22.4
5743	Electronic Machinery, Equipment and Supplies, Wholesale			
	profit	61.1	62.8	68.2
	loss	38.9	37.2	31.8

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
5749	Other Electrical and Electronic Machinery, Equipment and Supplies, Wholesale			
	profit	59.2	65.5	64.2
	loss	40.8	34.5	35.8
5791	Office and Store Machinery, Equipment and Supplies, Wholesale			
	profit	56.8	61.3	67.9
	loss	43.2	38.7	32.1
5792	Service Machinery, Equipment and Supplies, Wholesale			
	profit	59.9	65.2	65.8
	loss	40.1	34.8	34.2
5793	Professional Machinery, Equipment and Supplies, Wholesale			
	profit	65.3	66.2	71.8
	loss	34.7	33.8	28.2
5799	Other Machinery, Equipment and Supplies n.e.c., Wholesale			
	profit	60.5	69.4	73.0
	loss	39.5	30.6	27.0
5911	Automobile Wrecking			
	profit	68.7	70.9	71.1
	loss	31.3	29.1	28.9
5919	Other Waste Materials, Wholesale			
	profit	60.8	71.3	77.3
	loss	39.2	28.7	22.7
5922	Stationery and Office Supplies, Wholesale			
	profit	56.9	61.8	68.6
	loss	43.1	38.2	31.4
5929	Other Paper and Paper Products, Wholesale			
	profit	61.7	66.9	75.1
	loss	38.3	33.1	24.9

**Table 5**  
***Distribution of firms by profit and loss (%)***  
***Pretax Profit***

SIC-E	Industry Name		1993	1994	1995
5931	Agricultural Feeds, Wholesale				
		profit	63.8	65.0	68.5
		loss	36.2	35.0	31.5
5932	Seeds and Seed Processing, Wholesale				
		profit	75.2	74.7	83.2
		loss	24.8	25.3	16.8
5939	Agricultural Chemical and Other Farm Supplies, Wholesale				
		profit	73.9	78.4	81.5
		loss	26.1	21.6	18.5
5941	Toys, Novelties and Fireworks, Wholesale				
		profit	57.5	56.7	56.6
		loss	42.5	43.3	43.4
5942	Amusement and Sporting Goods, Wholesale				
		profit	58.8	64.0	64.8
		loss	41.2	36.0	35.2
5951	Photographic Equipment and Supplies, Wholesale				
		profit	63.2	67.9	66.2
		loss	36.8	32.1	33.8
5952	Musical Instruments and Accessories, Wholesale				
		profit	68.1	71.6	64.1
		loss	31.9	28.4	35.9
5961	Jewellery and Watches, Wholesale				
		profit	60.9	65.9	67.1
		loss	39.1	34.1	32.9
5971	Industrial and Household Chemicals, Wholesale				
		profit	63.6	67.5	68.5
		loss	36.4	32.5	31.5

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
5981	General Merchandise, Wholesale				
		profit	65.0	64.9	65.5
		loss	35.0	35.1	34.5
5991	Books, Periodicals and Newspapers, Wholesale				
		profit	67.2	68.9	73.8
		loss	32.8	31.1	26.2
5992	Second-Hand Goods, Wholesale (Except Machinery and Automotive)				
		profit	86.7	72.2	80.0
		loss	13.3	27.8	20.0
5993	Forest Products, Wholesale				
		profit	75.0	67.1	78.4
		loss	25.0	32.9	21.6
5999	Other Products n.e.c., Wholesale				
		profit	62.7	63.9	68.4
		loss	37.3	36.1	31.6
<b>RETAIL</b>					
6011	Food (Groceries) Stores				
		profit	54.7	57.9	61.1
		loss	45.3	42.1	38.9
6012	Food (Specialty) Stores				
		profit	50.8	53.5	57.7
		loss	49.2	46.5	42.3
6021	Liquor Stores				
		profit	54.8	67.2	61.3
		loss	45.2	32.8	38.7

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
6022	Wine Stores				
		profit	83.9	61.1	58.8
		loss	16.1	38.9	41.2
6023	Beer Stores				
		profit	53.6	39.4	47.1
		loss	46.4	60.6	52.9
6031	Pharmacies				
		profit	80.0	77.6	77.5
		loss	20.0	22.4	22.5
6032	Patent Medicine and Toiletries Stores				
		profit	63.8	68.2	65.0
		loss	36.3	31.8	35.0
6111	Shoe Stores				
		profit	53.5	60.5	64.4
		loss	46.5	39.5	35.6
6121	Men's Clothing Stores				
		profit	52.7	57.9	62.3
		loss	47.3	42.1	37.7
6131	Women's Clothing Stores				
		profit	49.5	49.8	55.2
		loss	50.5	50.2	44.8
6141	Clothing Stores n.e.c.				
		profit	44.8	46.2	51.6
		loss	55.2	53.8	48.4
6151	Fabric and Yarn Stores				
		profit	56.9	56.7	55.7
		loss	43.1	43.3	44.3



Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
6211	Household Furniture Stores (With Appliances and Furnishings)			
	profit	53.2	60.2	63.3
	loss	46.8	39.8	36.7
6212	Household Furniture Stores (Without Appliances and Furnishings)			
	profit	49.5	53.7	58.7
	loss	50.5	46.3	41.3
6213	Furniture Refinishing and Repair Shops			
	profit	43.5	51.4	53.8
	loss	56.5	48.6	46.2
6221	Appliance, Television, Radio and Stereo Stores			
	profit	53.1	58.6	58.1
	loss	46.9	41.4	41.9
6222	Television, Radio and Stereo Stores			
	profit	54.8	58.4	59.6
	loss	45.2	41.6	40.4
6223	Appliance, Television, Radio and Stereo Repair Shops			
	profit	53.2	58.7	60.2
	loss	46.8	41.3	39.8
6231	Floor Covering Stores			
	profit	50.1	56.2	57.7
	loss	49.9	43.8	42.3
6232	Drapery Stores			
	profit	42.4	51.4	51.8
	loss	57.6	48.6	48.2
6239	Other Household Furnishings Stores			
	profit	48.1	52.0	56.2
	loss	51.9	48.0	43.8

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
6311	Automobile (New) Dealers				
		profit	65.4	73.4	69.6
		loss	34.6	26.6	30.4
6312	Automobile (Used) Dealers				
		profit	57.9	60.9	62.2
		loss	42.1	39.1	37.8
6321	Motor Home and Travel Trailer Dealers				
		profit	60.6	68.3	68.1
		loss	39.4	31.7	31.9
6322	Boats, Outboard Motors and Boating Accessories Dealers				
		profit	53.5	63.0	60.7
		loss	46.5	37.0	39.3
6323	Motorcycle and Snowmobile Dealers				
		profit	65.0	68.2	69.0
		loss	35.0	31.8	31.0
6329	Other Recreational Vehicle Dealers				
		profit	70.6	66.3	71.1
		loss	29.4	33.8	28.9
6331	Gasoline Service Stations				
		profit	55.0	61.7	59.4
		loss	45.0	38.3	40.6
6341	Home and Auto Supply Stores				
		profit	75.3	80.3	78.8
		loss	24.7	19.7	21.2
6342	Tire, Battery, Parts and Accessories Stores				
		profit	62.1	68.6	69.8
		loss	37.9	31.4	30.2

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
6351	Garages (General Repairs)				
		profit	54.0	57.9	59.0
		loss	46.0	42.1	41.0
6352	Paint and Body Repair Shops				
		profit	51.2	56.8	55.9
		loss	48.8	43.2	44.1
6353	Muffler Replacement Shops				
		profit	55.9	65.2	61.9
		loss	44.1	34.8	38.1
6354	Motor Vehicle Glass Replacement Shops				
		profit	58.9	61.1	60.4
		loss	41.1	38.9	39.6
6355	Motor Vehicle Transmission Repair and Replacement Shops				
		profit	56.5	60.1	58.8
		loss	43.5	39.9	41.2
6359	Other Motor Vehicle Repair Shops				
		profit	55.8	63.4	62.6
		loss	44.2	36.6	37.4
6391	Car Washes				
		profit	52.6	57.8	58.4
		loss	47.4	42.2	41.6
6399	Other Motor Vehicle Services n.e.c.				
		profit	52.3	58.5	57.6
		loss	47.7	41.5	42.4
6411	Department Stores				
		profit	67.4	55.2	80.0
		loss	32.6	44.8	20.0

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
6412	General Stores				
		profit	66.4	65.0	69.9
		loss	33.6	35.0	30.1
6413	Other General Merchandise Stores				
		profit	56.3	59.1	56.0
		loss	43.7	40.9	44.0
6511	Book and Stationery Stores				
		profit	57.3	56.2	60.3
		loss	42.7	43.8	39.7
6521	Florist Shops				
		profit	41.5	45.2	50.8
		loss	58.5	54.8	49.2
6522	Lawn and Garden Centres				
		profit	63.8	64.2	57.9
		loss	36.2	35.8	42.1
6531	Hardware Stores				
		profit	61.9	66.3	65.7
		loss	38.1	33.7	34.3
6532	Paint, Glass and Wallpaper Stores				
		profit	50.0	54.0	56.8
		loss	50.0	46.0	43.2
6541	Sporting Goods Stores				
		profit	57.2	62.0	62.9
		loss	42.8	38.0	37.1
6542	Bicycle Shops				
		profit	50.4	55.7	51.2
		loss	49.6	44.3	48.8

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
6551	Musical Instrument Stores				
		profit	56.8	60.4	61.3
		loss	43.2	39.6	38.7
6552	Record and Tape Stores				
		profit	56.1	55.3	52.8
		loss	43.9	44.7	47.2
6561	Jewellery Stores				
		profit	55.0	58.8	63.2
		loss	45.0	41.2	36.8
6562	Watch and Jewellery Repair Shops				
		profit	59.5	62.1	62.4
		loss	40.5	37.9	37.6
6571	Camera and Photographic Supply Stores				
		profit	46.6	54.6	54.5
		loss	53.4	45.4	45.5
6581	Toy and Hobby Stores				
		profit	53.1	49.9	49.5
		loss	46.9	50.1	50.5
6582	Gift, Novelty and Souvenir Stores				
		profit	48.5	50.3	56.7
		loss	51.5	49.7	43.3
6591	Second-Hand Merchandise Stores n.e.c.				
		profit	52.3	57.5	65.4
		loss	47.7	42.5	34.6
6592	Opticians' Shops				
		profit	70.4	69.7	70.2
		loss	29.6	30.3	29.8



Table 5  
*Distribution of firms by profit and loss (%)*  
*Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
6593	Art Galleries and Artists' Supply Stores				
		profit	47.0	54.5	55.3
		loss	53.0	45.5	44.7
6594	Luggage and Leather Goods Stores				
		profit	51.0	55.2	58.9
		loss	49.0	44.8	41.1
6595	Monument and Tombstone Dealers				
		profit	59.0	56.2	56.4
		loss	41.0	43.8	43.6
6596	Pet Stores				
		profit	56.3	54.8	57.7
		loss	43.7	45.2	42.3
6597	Coin and Stamp Dealers				
		profit	49.6	52.9	58.7
		loss	50.4	47.1	41.3
6598	Mobile Home Dealers				
		profit	67.5	66.0	65.3
		loss	32.5	34.0	34.7
6599	Other Retail Stores n.e.c.				
		profit	55.5	57.8	62.1
		loss	44.5	42.2	37.9
6911	Vending Machine Operators				
		profit	55.2	58.3	59.2
		loss	44.8	41.7	40.8
6921	Direct Sellers				
		profit	62.3	61.8	62.1
		loss	37.7	38.2	37.9

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
<i>REAL ESTATE</i>					
7511	Operators of Residential Buildings and Dwellings				
		profit	61.7	64.3	67.3
		loss	38.3	35.7	32.7
7512	Operators of Non-Residential Buildings				
		profit	62.0	63.8	65.9
		loss	38.0	36.2	34.1
7599	Other Real Estate Operators				
		profit	66.1	67.7	69.5
		loss	33.9	32.3	30.5
7611	Insurance and Real Estate Agencies				
		profit	67.4	71.4	71.4
		loss	32.6	28.6	28.6
<i>SERVICES</i>					
7711	Employment Agencies				
		profit	64.2	70.4	72.9
		loss	35.8	29.6	27.1
7712	Personnel Suppliers				
		profit	62.5	69.1	75.1
		loss	37.5	30.9	24.9
7721	Computer Services				
		profit	69.6	70.1	72.5
		loss	30.4	29.9	27.5

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
7722	Computer Equipment Maintenance and Repair				
		profit	62.9	61.7	64.4
		loss	37.1	38.3	35.6
7731	Offices of Chartered and Certified Accountants				
		profit	76.4	77.4	79.6
		loss	23.6	22.6	20.4
7739	Other Accounting and Bookkeeping Services				
		profit	72.2	73.6	74.4
		loss	27.8	26.4	25.6
7741	Advertising Agencies				
		profit	63.8	65.8	67.5
		loss	36.2	34.2	32.5
7742	Media Representatives				
		profit	61.8	69.1	75.7
		loss	38.2	30.9	24.3
7743	Outdoor Display and Billboard Advertising				
		profit	64.9	70.4	64.6
		loss	35.1	29.6	35.4
7749	Other Advertising Services				
		profit	64.1	63.6	69.4
		loss	35.9	36.4	30.6
7751	Offices of Architects				
		profit	60.9	60.5	63.9
		loss	39.1	39.5	36.1
7752	Offices of Engineers				
		profit	67.6	70.6	73.6
		loss	32.4	29.4	26.4

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
7759	Other Scientific and Technical Services				
		profit	66.7	70.2	72.2
		loss	33.3	29.8	27.8
7761	Offices of Lawyers and Notaries				
		profit	77.0	77.7	78.3
		loss	23.0	22.3	21.7
7771	Management Consulting Services				
		profit	71.8	72.4	74.0
		loss	28.2	27.6	26.0
7791	Security and Investigation Services				
		profit	60.3	62.4	63.9
		loss	39.7	37.6	36.1
7792	Credit Bureau Services				
		profit	74.5	69.5	75.5
		loss	25.5	30.5	24.5
7793	Collection Agencies				
		profit	70.2	63.0	66.0
		loss	29.8	37.0	34.0
7794	Customs Brokers				
		profit	79.7	78.5	82.0
		loss	20.3	21.5	18.0
7795	Telephone Answering Services				
		profit	58.3	47.8	54.4
		loss	41.7	52.2	45.6
7796	Duplicating Services				
		profit	58.4	57.3	64.5
		loss	41.6	42.7	35.5

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
7799	Other Business Services n.e.c.				
		profit	68.9	70.3	72.1
		loss	31.1	29.7	27.9
8511	Elementary and Secondary Education				
		profit	64.2	69.8	67.2
		loss	35.8	30.2	32.8
8521	Post-Secondary Non-University Education				
		profit	63.7	65.5	63.2
		loss	36.3	34.5	36.8
8531	University Education				
		profit	60.0	65.0	82.4
		loss	40.0	35.0	17.6
8551	Museums and Archives				
		profit	35.7	31.3	63.6
		loss	64.3	68.8	36.4
8599	Other Educational Services				
		profit	59.8	61.3	63.9
		loss	40.2	38.7	36.1
8611	General Hospitals				
		profit	62.5	57.1	71.4
		loss	37.5	42.9	28.6
8613	Extended Care Hospitals				
		profit	55.0	50.0	53.3
		loss	45.0	50.0	46.7
8619	Other Specialty Hospitals				
		profit	71.4	...	...
		loss	28.6	...	...



Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
8621	Homes for Personal and Nursing Care			
	profit	62.1	65.1	67.8
	loss	37.9	34.9	32.2
8622	Homes for Physically Handicapped and/or Disabled			
	profit	80.0	75.0	72.7
	loss	20.0	25.0	27.3
8623	Homes for Mentally Retarded			
	profit	...	...	...
	loss	...	...	...
8624	Homes for Mentally Handicapped and/or Disabled			
	profit	76.2	81.0	72.2
	loss	23.8	19.0	27.8
8625	Homes for Emotionally Disturbed Children			
	profit	...	...	...
	loss	...	...	...
8627	Homes for Children in Need of Protection			
	profit	...	...	...
	loss	...	...	...
8629	Other Institutional Health and Social Services n.e.c.			
	profit	64.9	74.7	78.8
	loss	35.1	25.3	21.2
8631	Ambulance Services			
	profit	80.6	77.1	74.6
	loss	19.4	22.9	25.4
8632	Drug Addiction and Alcoholism Treatment Clinics			
	profit	...	...	...
	loss	...	...	...

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
8633	Health Rehabilitation Clinics				
		profit	60.0	81.6	82.1
		loss	40.0	18.4	17.9
8634	Home Care Services (Including Home Nursing)				
		profit	81.5	55.6	66.7
		loss	18.5	44.4	33.3
8635	Public Health Clinics / Community Health Centres				
		profit	74.4	83.3	87.5
		loss	25.6	16.7	12.5
8639	Other Non-Institutional Health Services				
		profit	61.4	64.7	78.6
		loss	38.6	35.3	21.4
8641	Child Day Care and Nursery School Services				
		profit	55.1	63.9	65.7
		loss	44.9	36.1	34.3
8643	Family Planning Services				
		profit	46.7	52.0	63.3
		loss	53.3	48.0	36.7
8645	Home-Maker Services				
		profit	60.0	49.2	73.0
		loss	40.0	50.8	27.0
8647	Social Rehabilitation Services				
		profit	82.5	78.2	86.4
		loss	17.5	21.8	13.6
8649	Other Non-Institutional Social Services				
		profit	58.6	50.0	69.8
		loss	41.4	50.0	30.2

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
8651	Offices of Physicians, General Practice			
	profit	89.3	89.1	88.9
	loss	10.7	10.9	11.1
8652	Offices of Physicians and Surgeons, Specialists			
	profit	90.0	86.1	87.9
	loss	10.0	13.9	12.1
8653	Offices of Dentists, General Practice			
	profit	88.4	87.3	87.4
	loss	11.6	12.7	12.6
8654	Offices of Dentists, Specialists			
	profit	91.5	92.1	90.1
	loss	8.5	7.9	9.9
8661	Offices of Chiropractors and Osteopaths			
	profit	78.6	73.4	73.6
	loss	21.4	26.6	26.4
8662	Offices of Nurses, Registered			
	profit	91.7	81.1	75.0
	loss	8.3	18.9	25.0
8663	Offices of Nurses, Practical			
	profit	33.3	50.0	...
	loss	66.7	50.0	...
8664	Offices of Nutritionists / Dietitians			
	profit	57.9	45.8	65.0
	loss	42.1	54.2	35.0
8665	Offices of Physiotherapists / Occupational Therapists			
	profit	74.3	70.3	77.3
	loss	25.7	29.7	22.7

Table 5  
Distribution of firms by profit and loss (%)  
Pretax Profit

SIC-E	Industry Name		1993	1994	1995
8666	Offices of Optometrists				
		profit	80.7	79.1	81.7
		loss	19.3	20.9	18.3
8667	Offices of Podiatrists and Chiropractists				
		profit	80.6	86.1	78.4
		loss	19.4	13.9	21.6
8668	Offices of Denturists				
		profit	69.1	74.6	63.9
		loss	30.9	25.4	36.1
8669	Offices of Other Health Practitioners				
		profit	78.0	71.2	80.8
		loss	22.0	28.8	19.2
8671	Offices of Psychologists				
		profit	80.0	78.7	76.2
		loss	20.0	21.3	23.8
8672	Offices of Social Workers				
		profit	62.5	80.0	75.0
		loss	37.5	20.0	25.0
8679	Offices of Other Social Service Practitioners				
		profit	53.8	68.8	77.8
		loss	46.2	31.3	22.2
8681	Medical Laboratories				
		profit	74.8	75.2	82.1
		loss	25.2	24.8	17.9
8682	Radiological Laboratories				
		profit	76.6	77.8	83.0
		loss	23.4	22.2	17.0

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
8683	Combined Medical and Radiological Laboratories				
		profit	79.3	84.4	83.3
		loss	20.7	15.6	16.7
8684	Public Health Laboratories				
		profit	...	...	90.9
		loss	...	...	9.1
8689	Other Health Laboratories				
		profit	77.2	77.7	77.1
		loss	22.8	22.3	22.9
8691	Health Care and Public Safety Promotion Associations and Agencies				
		profit	75.0	60.0	69.2
		loss	25.0	40.0	30.8
8693	Health Care Research Agencies				
		profit	80.0	80.0	90.5
		loss	20.0	20.0	9.5
8694	Social Service Planning and Advocacy Agencies				
		profit	62.5	44.4	...
		loss	37.5	55.6	...
8699	Other Health and Social Services Associations and Agencies				
		profit	72.3	77.2	79.5
		loss	27.7	22.8	20.5
9111	Hotels and Motor Hotels				
		profit	50.5	57.2	61.8
		loss	49.5	42.8	38.2
9112	Motels				
		profit	53.0	60.5	66.0
		loss	47.0	39.5	34.0



Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
9113	Tourist Courts and Cabins				
		profit	48.3	61.0	63.7
		loss	51.7	39.0	36.3
9114	Guest Houses and Tourist Homes				
		profit	50.7	60.5	50.0
		loss	49.3	39.5	50.0
9121	Lodging Houses and Residential Clubs				
		profit	55.0	61.3	63.6
		loss	45.0	38.7	36.4
9131	Camping Grounds and Travel Trailer Parks				
		profit	64.5	66.7	70.9
		loss	35.5	33.3	29.1
9141	Outfitters (Hunting and Fishing Camps)				
		profit	51.7	55.2	54.8
		loss	48.3	44.8	45.2
9149	Other Recreation and Vacation Camps				
		profit	58.7	63.3	59.0
		loss	41.3	36.7	41.0
9211	Restaurants, Licensed				
		profit	44.1	46.5	52.5
		loss	55.9	53.5	47.5
9212	Restaurants, Unlicensed (Including Drive-Ins)				
		profit	45.3	47.0	50.3
		loss	54.7	53.0	49.7
9213	Take-Out Food Services				
		profit	47.8	48.8	48.7
		loss	52.2	51.2	51.3

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
9214	Caterers				
		profit	53.4	54.8	57.3
		loss	46.6	45.2	42.7
9221	Taverns, Bars and Night Clubs				
		profit	48.5	49.3	54.9
		loss	51.5	50.7	45.1
9611	Motion Picture and Video Production				
		profit	65.0	67.6	64.1
		loss	35.0	32.4	35.9
9612	Motion Picture and Video Distribution				
		profit	61.0	62.5	62.3
		loss	39.0	37.5	37.7
9613	Motion Picture Laboratories and Video Production Facilities				
		profit	73.2	66.2	75.6
		loss	26.8	33.8	24.4
9614	Sound Recording Services				
		profit	64.9	67.3	73.0
		loss	35.1	32.7	27.0
9619	Other Motion Picture, Audio and Video Services				
		profit	59.9	68.9	70.3
		loss	40.1	31.1	29.7
9621	Regular Motion Picture Theatres				
		profit	62.9	64.7	68.3
		loss	37.1	35.3	31.7
9622	Outdoor Motion Picture Theatres				
		profit	55.0	66.7	50.0
		loss	45.0	33.3	50.0

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
9631	Entertainment Production Companies and Artists			
	profit	65.8	68.4	71.0
	loss	34.2	31.6	29.0
9639	Other Theatrical and Staged Entertainment Services			
	profit	64.9	62.7	67.2
	loss	35.1	37.3	32.8
9641	Professional Sports Clubs			
	profit	48.8	39.1	56.8
	loss	51.2	60.9	43.2
9642	Professional Athletes and Promoters on Own Account			
	profit	63.8	60.3	70.7
	loss	36.2	39.7	29.3
9643	Horse Race Tracks			
	profit	36.0	45.4	53.4
	loss	64.0	54.6	46.6
9644	Other Race Tracks			
	profit	44.4	47.4	68.6
	loss	55.6	52.6	31.4
9651	Golf Courses			
	profit	57.2	61.5	64.0
	loss	42.8	38.5	36.0
9652	Curling Clubs			
	profit	53.8	40.0	46.2
	loss	46.2	60.0	53.8
9653	Skiing Facilities			
	profit	48.5	47.0	57.3
	loss	51.5	53.0	42.7

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
9654	Boat Rentals and Marinas				
		profit	47.6	51.8	63.7
		loss	52.4	48.2	36.3
9659	Other Sports and Recreation Clubs				
		profit	51.1	52.4	57.3
		loss	48.9	47.6	42.7
9661	Gambling Operations				
		profit	66.1	64.1	66.3
		loss	33.9	35.9	33.7
9691	Bowling Alleys and Billiard Parlours				
		profit	54.4	49.8	50.3
		loss	45.6	50.2	49.7
9692	Amusement Park, Carnival and Circus Operations				
		profit	52.5	60.4	52.3
		loss	47.5	39.6	47.7
9693	Dance Halls, Studios and Schools				
		profit	53.7	49.6	57.5
		loss	46.3	50.4	42.5
9694	Coin-Operated Amusement Services				
		profit	61.5	52.9	50.8
		loss	38.5	47.1	49.2
9695	Roller Skating Facilities				
		profit	41.7	77.8	62.5
		loss	58.3	22.2	37.5
9696	Botanical and Zoological Gardens				
		profit	56.3	50.0	66.7
		loss	43.8	50.0	33.3

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
9699	Other Amusement and Recreational Services n.e.c.				
		profit	52.4	54.1	56.0
		loss	47.6	45.9	44.0
9711	Barber shops				
		profit	43.8	48.0	60.0
		loss	56.2	52.0	40.0
9712	Beauty Shops				
		profit	50.8	51.0	53.6
		loss	49.2	49.0	46.4
9713	Combination Barber and Beauty Shops				
		profit	49.2	48.1	52.4
		loss	50.8	51.9	47.6
9721	Power Laundries and / or Dry Cleaners				
		profit	46.8	48.3	51.5
		loss	53.2	51.7	48.5
9722	Distributors and or / Agents for Dry Cleaners				
		profit	11.5	42.1	43.2
		loss	88.5	57.9	56.8
9723	Self-Serve Laundries and / or Dry Cleaners				
		profit	47.0	54.0	55.8
		loss	53.0	46.0	44.2
9724	Valet Services, Pressing and / or Repair				
		profit	36.8	26.7	29.4
		loss	63.2	73.3	70.6
9725	Linen Supply				
		profit	70.4	65.2	63.8
		loss	29.6	34.8	36.3



Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
9726	Carpet Cleaning				
		profit	55.7	59.6	54.5
		loss	44.3	40.4	45.5
9729	Other Laundry and Dry Cleaning Services				
		profit	57.9	56.3	60.0
		loss	42.1	43.8	40.0
9731	Funeral Homes				
		profit	80.4	80.8	82.9
		loss	19.6	19.2	17.1
9732	Cemeteries and Crematoria				
		profit	71.9	73.5	61.9
		loss	28.1	26.5	38.1
9741	Private Households				
		profit	48.6	53.8	61.3
		loss	51.4	46.3	38.7
9791	Shoe Repair				
		profit	54.8	54.5	57.9
		loss	45.2	45.5	42.1
9792	Fur Cleaning, Repair and Storage				
		profit	41.7	57.1	66.7
		loss	58.3	42.9	33.3
9799	Other Personal and Household Services n.e.c.				
		profit	53.1	53.8	58.4
		loss	46.9	46.2	41.6
9821	Business Associations				
		profit	57.5	63.1	53.1
		loss	42.5	36.9	46.9

**Table 5**  
***Distribution of firms by profit and loss (%)***  
***Pretax Profit***

SIC-E	Industry Name		1993	1994	1995
9831	Professional Health and Social Service Membership				
		profit	...	57.1	85.7
		loss	...	42.9	14.3
9839	Other Professional Membership Associations				
		profit	66.7	63.2	76.0
		loss	33.3	36.8	24.0
9841	Labour Organizations				
		profit	63.6	85.0	68.8
		loss	36.4	15.0	31.3
9861	Civic and Fraternal Organizations				
		profit	48.2	52.0	47.1
		loss	51.8	48.0	52.9
9911	Industrial Machinery and Equipment Rental and Leasing				
		profit	62.7	68.8	70.2
		loss	37.3	31.2	29.8
9912	Audio-Visual Equipment Rental and Leasing				
		profit	56.3	55.9	58.8
		loss	43.7	44.1	41.2
9913	Office Furniture and Machinery Rental and Leasing				
		profit	68.6	73.5	77.0
		loss	31.4	26.5	23.0
9919	Other Machinery and Equipment Rental and Leasing				
		profit	61.8	66.6	68.2
		loss	38.2	33.4	31.8
9921	Automobile and Truck Rental and Leasing Services				
		profit	64.0	64.8	63.0
		loss	36.0	35.2	37.0

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name		1993	1994	1995
9931	Photographers				
		profit	55.8	55.5	55.4
		loss	44.2	44.5	44.6
9941	Electric Motor Repair				
		profit	67.8	78.0	78.5
		loss	32.2	22.0	21.5
9942	Welding				
		profit	62.8	72.8	71.9
		loss	37.2	27.2	28.1
9949	Other Repair Services n.e.c.				
		profit	61.1	67.5	65.9
		loss	38.9	32.5	34.1
9951	Disinfecting and Exterminating Services				
		profit	61.6	64.7	61.7
		loss	38.4	35.3	38.3
9952	Window Cleaning Services				
		profit	64.4	66.0	59.5
		loss	35.6	34.0	40.5
9953	Janitorial Services				
		profit	61.5	64.6	63.9
		loss	38.5	35.4	36.1
9959	Other Services to Buildings and Dwellings				
		profit	61.1	60.2	58.4
		loss	38.9	39.8	41.6
9961	Ticket and Travel Agencies				
		profit	58.9	63.1	64.0
		loss	41.1	36.9	36.0

Table 5

## Distribution of firms by profit and loss (%)

## Pretax Profit

SIC-E	Industry Name		1993	1994	1995
9962	Tour Wholesalers and Operators				
		profit	56.3	57.7	67.9
		loss	43.7	42.3	32.1
9991	Parking Lots and Parking Garages				
		profit	63.9	58.3	68.8
		loss	36.1	41.7	31.3
9999	Other Services n.e.c.				
		profit	64.9	66.0	66.1
		loss	35.1	34.0	33.9
	Total non-financial				
		profit	60.9	64.0	65.8
		loss	39.1	36.0	34.2
	Total mining				
		profit	66.6	68.9	69.4
		loss	33.4	31.1	30.6
	Total manufacturing				
		profit	63.4	68.0	71.1
		loss	36.6	32.0	28.9
	Total construction and real estate				
		profit	57.4	61.3	62.1
		loss	42.6	38.7	37.9
	Total transportation, storage, communications and utilities				
		profit	65.2	67.0	66.4
		loss	34.8	33.0	33.6
	Total wholesale trade				
		profit	63.3	67.2	70.0
		loss	36.7	32.8	30.0

1993, 1994, 1995 reference years

Table 5

*Distribution of firms by profit and loss (%)**Pretax Profit*

SIC-E	Industry Name	1993	1994	1995
	Total retail trade			
	profit	56.1	59.7	61.2
	loss	43.9	40.3	38.8
	Total services			
	profit	62.2	64.5	67.1
	loss	37.8	35.5	32.9











**362 O-RING**  
**WHITE/BLAND**

36305	5/8"
36315	1"
36330	1 1/2"
36345	2"
36355	2 1/2"

**BLACK/BLACK**

36307	5/8"
36317	1"
36337	1 1/2"
36347	2"
—	2 1/2"
—	3"
—	3 1/2"
—	4"
—	4 1/2"
—	5"

**388 O-RING**  
**WHITE/BLAND**

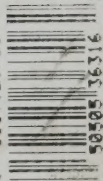
—
38814
38835
38855
38877

**BLACK/BLACK**

—
38874
38895
38915
38937
38957
38977
38997

36316

1. CUST. BINDER



50505 36316 2

04:49 PM6297